

TITLE 50 DEPARTMENT OF LOCAL GOVERNMENT FINANCE**Emergency Rule**
LSA Document #08-440(E)**DIGEST**

Temporarily amends the Department of Local Government Finance Computer Standards for a Uniform and Common Property Tax System at [50 IAC 23-20-4\(a\)](#) through [50 IAC 23-20-4\(g\)](#) and [50 IAC 23-20-4\(i\)](#), [50 IAC 23-20-5](#), [50 IAC 23-20-6](#), [50 IAC 23-20-7](#), and [50 IAC 23-20-8](#) to require data submissions to the Department of Local Government Finance to conform to format version 2003A along with certain instructional changes. Amends the Department of Local Government Finance Computer Standards for a Uniform and Common Property Tax System at [50 IAC 23-20-4\(h\)](#) to require data submissions to the Department of Local Government Finance to conform to format version 2004A along with certain instructional changes. Amends the Department of Local Government Finance Computer Standards for a Uniform and Common Property Tax Management System at [50 IAC 23-20-3](#), [50 IAC 23-21-3](#), [50 IAC 23-21-4](#), [50 IAC 23-21-5](#), [50 IAC 23-21-6](#), [50 IAC 23-21-7](#), [50 IAC 23-22-3](#), and [50 IAC 23-22-4](#). Authority: P.L.146-2008 (HEA 1001-2008), SECTION 866. Effective June 11, 2008.

SECTION 1. (a) This SECTION supersedes [50 IAC 23-20-4\(a\)](#) through [50 IAC 23-20-4\(g\)](#) and [50 IAC 23-20-4\(i\)](#).

(b) HEADER RECORD (the first record in each file)

| Column | Start | End | Length | Type | Comments/Format |
|-----------------------------------|-------|-----|--------|------|---|
| Filename | 1 | 18 | 18 | A | Filename (e.g. "Filename: PARCEL", or "Filename: IMPROVE") |
| County Number | 19 | 35 | 17 | A | Constant value (e.g. "County Number: 23") |
| County Description | 36 | 75 | 40 | A | Constant value (e.g. "County Description: LAKE COUNTY ") |
| Location Cost Multiplier | 76 | 84 | 9 | A | Constant value (e.g. "LCM: 1.01") |
| File Format ID | 85 | 105 | 21 | A | Constant value of "File Format ID: 2003A This communicates the version of the structure used to create the data. |
| County Contact Name | 106 | 145 | 40 | A | Constant value (e.g. "County Contact Name: Robert Smith ") |
| County Contact Phone | 146 | 185 | 40 | A | Constant value (e.g. "County Contact Phone: 219-555-5555 ") |
| File create date | 186 | 215 | 30 | A | mm/dd/yyyy format (e.g. "File Create Date: 03/03/2003") |
| File create time | 216 | 237 | 22 | A | Constant value (e.g. "File Create Time: 1400") |
| Assessment Year | 238 | 258 | 21 | A | Constant value (e.g. "Assessment Year: 2002") |
| Pay Year | 259 | 272 | 14 | A | Constant value (e.g. "Pay Year: 2003") |
| Software Vendor Name | 273 | 312 | 40 | A | Constant value (e.g. "Software Vendor Name: ABC Vendor") |
| Software Package Name and Version | 313 | 372 | 60 | A | Constant value (e.g. "Software Package Name: ABC Assessor System Version 1.5) |
| Software Vendor Phone Number | 373 | 420 | 48 | A | Constant value (e.g. "Software Vendor Phone Number: 317-555-5555 ") |
| Software Vendor Email | 421 | 468 | 48 | A | Constant value (e.g. "Software Vendor Email: Help@ABCVendor.com ") |
| Transmission Description | 469 | 568 | 100 | A | Constant value (e.g. "Transmission Description: Preliminary Data Submission - Test ") |

(c) REAL PROPERTY PARCEL DATA FILE (one record per parcel) - Filename = PARCEL

| Column | Start | End | Length | Type | Comments/Format |
|---------------------------------------|-------|-----|--------|------|--|
| Parcel Number | 1 | 25 | 25 | A | The State 18-digit parcel number. |
| GIS Parcel Number | 26 | 50 | 25 | A | |
| State Township Number | 51 | 54 | 4 | A | |
| District Number | 55 | 57 | 3 | A | |
| State-Assigned District Number | 58 | 60 | 3 | A | |
| Section and Plat | 61 | 68 | 8 | A | |
| Routing Number | 69 | 93 | 25 | A | |
| Property Address | 94 | 133 | 40 | A | |
| Property Address City | 134 | 163 | 30 | A | |
| Property Address Zip Code | 164 | 173 | 10 | A | Format xxxxx-xxxx |
| Property Class Code | 174 | 176 | 3 | A | Refer to Code List 1 |
| Legal Description | 177 | 676 | 500 | A | |
| Neighborhood Identifier | 677 | 688 | 12 | A | |
| Neighborhood Factor | 689 | 693 | 5 | N | Format 3.2, e.g.: 08950; Implied: 089.50 |
| Owner Name | 694 | 773 | 80 | A | |
| Owner Street Address or PO Box | 774 | 813 | 40 | A | |
| Owner Address City | 814 | 843 | 30 | A | |
| Owner Address State | 844 | 845 | 2 | A | |
| Owner Address Zip Code | 846 | 855 | 10 | A | Format xxxxx-xxxx |
| Date Transferred to Current Owner | 856 | 865 | 10 | A | |
| Level (Y/N) | 866 | 866 | 1 | A | |
| High (Y/N) | 867 | 867 | 1 | A | |
| Low (Y/N) | 868 | 868 | 1 | A | |
| Rolling (Y/N) | 869 | 869 | 1 | A | |
| Swampy (Y/N) | 870 | 870 | 1 | A | |
| Water (Y/N) | 871 | 871 | 1 | A | |
| Sewer (Y/N) | 872 | 872 | 1 | A | |
| Gas (Y/N) | 873 | 873 | 1 | A | |
| Electricity (Y/N) | 874 | 874 | 1 | A | |
| Street or Road Code | 875 | 875 | 1 | A | Refer to Code List 2 |
| Sidewalk (Y/N) | 876 | 876 | 1 | A | |
| Alley (Y/N) | 877 | 877 | 1 | A | |
| Neighborhood Type | 878 | 878 | 1 | A | Refer to Code List 3 |
| Waterfront Property Type | 879 | 881 | 3 | A | |
| Zoning | 882 | 886 | 5 | A | |
| Flood Hazard (Y/N) | 887 | 887 | 1 | A | |
| Current AV - Total Land | 888 | 899 | 12 | N | |
| Current AV - Total Improvements | 900 | 911 | 12 | N | |
| AV - Total Land and Improvements | 912 | 923 | 12 | N | |
| AV - Commercial Land | 924 | 935 | 12 | N | Should break AV up by Land Type Code. For Commercial/Industrial Land, refer to Code List 6 |
| AV - Commercial Improvements | 936 | 947 | 12 | N | Should break AV up by Improvement Type Code. For Commercial/Industrial Improvements, refer to Code List 21B and 32 |
| AV - Commercial Land and Improvements | 948 | 959 | 12 | N | Field should contain the sum of Commercial Land and Commercial Improvements broken out by |

| | | | | | Improvement Type Code and Land Type Code |
|--|------|------|----|---|---|
| AV - Residential Land and Lots | 960 | 971 | 12 | N | |
| AV - Residential Improvements | 972 | 983 | 12 | N | |
| AV - Residential Land and Improvements | 984 | 995 | 12 | N | |
| AV - Non-residential Land | 996 | 1007 | 12 | N | |
| AV - Non-residential Improvements | 1008 | 1019 | 12 | N | |
| AV - Non-residential Land and Improvements | 1020 | 1031 | 12 | N | |
| AV - Dwelling | 1032 | 1043 | 12 | N | If multiple dwellings exist, field should contain the total value of all dwellings on the parcel. |
| AV - Farmland | 1044 | 1055 | 12 | N | |
| AV - Classified Land | 1056 | 1067 | 12 | N | |
| AV - Homesite(s) | 1068 | 1079 | 12 | N | |
| Legally Deeded Acreage | 1080 | 1088 | 9 | N | Format 5.4 e.g.: 200001000; Implied: 20000.1000 |
| Average AV/Acre | 1089 | 1102 | 14 | N | |
| Appraisal Date | 1103 | 1112 | 10 | A | Format mm/dd/yyyy |
| Reason for Change Code | 1113 | 1114 | 2 | A | Refer to Code List 5. |
| Prior AV - Total Land | 1115 | 1126 | 12 | N | This field should contain the assessed value at last tax lien date. The value prior to it being reassessed. |
| Prior AV - Total Improvements | 1127 | 1138 | 12 | N | This field should contain the assessed value at last tax lien date. The value prior to it being reassessed. |
| Adjustment Factor Applied | 1139 | 1143 | 5 | N | Format 3.2 e.g.: 00125; Implied: 001.25 Field should contain a "bottom line" adjustment factor in the event of equalization if applicable. |

(d) LAND FILE (0, 1, or many records per parcel) - Filename = LAND

| Column | Start | End | Length | Type | Comments/Format |
|--------------------------|-------|-----|--------|------|---|
| Parcel Number | 1 | 25 | 25 | A | The State 18-digit parcel number. |
| Land/Lot Type Code | 26 | 27 | 2 | A | Refer to Code List 6 |
| Actual Frontage | 28 | 35 | 8 | N | Format 7.1 e.g.: 00070005; Implied: 0007000.5 |
| Effective Frontage | 36 | 43 | 8 | N | Format 7.1 e.g.: 00070005; Implied: 0007000.5 |
| Effective Depth | 44 | 51 | 8 | N | Format 7.1 e.g.: 00070005; Implied: 007000.5 |
| Base Rate | 52 | 61 | 10 | N | Format 8.2 (e.g.: 00010500.50) |
| Appraised Value | 62 | 73 | 12 | N | Field should contain the final AV of the land record after influence factors have been applied. |
| Acreage | 74 | 83 | 10 | N | Format 6.4 (e.g.: 12300.5555) |
| Square Feet | 84 | 93 | 10 | N | Format 8.2 (e.g.: 00010500.50) |
| Soil ID | 94 | 98 | 5 | A | |
| Soil Productivity Factor | 99 | 102 | 4 | N | Format 2.2 e.g.: 0155; Implied: 01.55 |
| Influence Factor Code 1 | 103 | 103 | 1 | A | Refer to Code List 7 |
| Influence Factor 1 | 104 | 107 | 4 | N | Format +/- (e.g. -050 or 0025) |
| Influence Factor Code 2 | 108 | 108 | 1 | A | Refer to Code List 7 |
| Influence Factor 2 | 109 | 112 | 4 | N | Format +/- (e.g. -050 or 0025) |

| | | | | | |
|-------------------------|-----|-----|---|---|-------------------------------------|
| Influence Factor Code 3 | 113 | 113 | 1 | A | Refer to Code List 7 |
| Influence Factor 3 | 114 | 117 | 4 | N | Format +/- (e.g. -050 or 0025) |
| Depth Factor | 118 | 120 | 3 | N | Format 1.2 e.g.: 100; Implied: 1.00 |
| Acreage Factor | 121 | 123 | 3 | N | Format 1.2 e.g.: 100; Implied: 1.00 |

(e) IMPROVEMENT FILE (0, 1, or many records per parcel) - Filename = IMPROVE

| Column | Start | End | Length | Type | Comments/Format |
|---|-------|-----|--------|------|---|
| Parcel Number | 1 | 25 | 25 | A | The State 18-digit parcel number. |
| Dwelling or Building Number (if applicable) | 26 | 41 | 16 | A | |
| Identification Number | 42 | 44 | 3 | A | |
| Improvement Type Code | 45 | 52 | 8 | A | Refer to Code List 21A for residential and 21B and 32 for commercial. |
| Story Height or Height | 53 | 57 | 5 | N | Format 3.2 e.g.: 00750; Implied: 007.50 |
| Construction Type Code | 58 | 60 | 3 | A | Refer to Code List 18 |
| Year Constructed | 61 | 64 | 4 | A | |
| Year Remodeled | 65 | 68 | 4 | A | |
| Effective Construction Year | 69 | 72 | 4 | A | |
| Grade | 73 | 77 | 5 | A | Refer to Code List 17 |
| Condition Code | 78 | 79 | 2 | A | Refer to Code List 22 |
| Neighborhood Code | 80 | 81 | 2 | A | Refer to Code List 23. Note, this is related to the "desirability rating". |
| Improvement Size | 82 | 89 | 8 | N | If the improvement is a dwelling or a commercial building, leave blank. The size is already indicated or able to be derived at the dwelling/building level. |
| Replacement Cost | 90 | 101 | 12 | N | |
| Appraised Value | 102 | 113 | 12 | N | Field should contain the final AV of the improvement following all adjustments. |
| Physical Depreciation % | 114 | 116 | 3 | N | Format (e.g.: 100 or 055) |
| Obsolescence Depreciation % | 117 | 119 | 3 | N | Format (e.g.: 100 or 055) |
| Percent Complete | 120 | 122 | 3 | N | Format (e.g.: 100 or 055) |

(f) DWELLING FILE (0 or 1 record per improvement) - Filename = DWELLING

| Column | Start | End | Length | Type | Comments/Format |
|-----------------------------------|-------|-----|--------|------|---|
| Parcel Number | 1 | 25 | 25 | A | The State 18-digit parcel number. |
| Dwelling Number | 26 | 41 | 16 | A | Same value as entered in the respective improvement record. |
| Occupancy Code | 42 | 42 | 1 | A | Refer to Code List 8 |
| Story Configuration Code | 43 | 43 | 1 | A | Refer to Code List 9 |
| Story Height | 44 | 48 | 5 | A | |
| Predominant Roofing Material Code | 49 | 49 | 1 | A | Refer to Code List 13 |
| Heating System Code | 50 | 50 | 1 | A | Refer to Code List 15 |
| Central Air Conditioning (Y/N) | 51 | 51 | 1 | A | |
| Number of Finished Rooms | 52 | 53 | 2 | N | |
| Attic Code | 54 | 54 | 1 | A | Refer to Code List 10 |
| Attic Base Area | 55 | 59 | 5 | N | |
| Attic Finished Living Area | 60 | 64 | 5 | N | |
| Basement Code | 65 | 65 | 1 | A | Refer to Code List 11 |
| Basement Base Area | 66 | 70 | 5 | N | |

| | | | | | |
|--------------------------------------|-----|-----|----|---|-----------------------------|
| Basement Finished Living Area | 71 | 75 | 5 | N | |
| Crawl Space Code | 76 | 76 | 1 | A | Refer to Code List 12 |
| Crawl Space Base Area | 77 | 81 | 5 | N | |
| Floor(s) Total Base Area | 82 | 86 | 5 | N | |
| Floor(s) Total Finished Living Area | 87 | 91 | 5 | N | |
| Total Base Value | 92 | 101 | 10 | N | |
| Row Type Adjustment | 102 | 106 | 5 | N | |
| Unfinished Interior Value Adjustment | 107 | 112 | 6 | N | |
| Extra Living Units Value Adjustment | 113 | 122 | 10 | N | |
| Rec Room Value Adjustment | 123 | 132 | 10 | N | |
| Loft Value Adjustment | 133 | 142 | 10 | N | |
| Fireplace Value adjustment | 143 | 152 | 10 | N | |
| No Heating Value Adjustment | 153 | 158 | 6 | N | |
| Air Conditioning Value Adjustment | 159 | 168 | 10 | N | |
| No Electrical Value Adjustment | 169 | 178 | 10 | N | |
| Plumbing Value Adjustment | 179 | 188 | 10 | N | |
| Garage value Adjustment | 189 | 198 | 10 | N | |
| Exterior Features Value Adjustment | 199 | 208 | 10 | N | |
| Total Bedrooms | 209 | 210 | 2 | N | |
| Number of Family Rooms | 211 | 211 | 1 | N | |
| Number of Dining Rooms | 212 | 212 | 1 | N | |
| Number of Full Baths | 213 | 214 | 2 | N | |
| Number of Half Baths | 215 | 216 | 2 | N | |
| Total Plumbing Fixtures | 217 | 218 | 2 | N | If no plumbing, indicate 00 |
| Number of Masonry Fireplace Stacks | 219 | 220 | 2 | N | |
| Number of Masonry Fireplace Openings | 221 | 222 | 2 | N | |
| Number of Steel Fireplace Stacks | 223 | 224 | 2 | N | |
| Number of Steel Fireplace Openings | 225 | 226 | 2 | N | |
| Integral Garage (Y/N) | 227 | 227 | 1 | A | |
| Attached Garage (Y/N) | 228 | 228 | 1 | A | |
| Attached Carport (Y/N) | 229 | 229 | 1 | A | |
| Basement Garage (Y/N) | 230 | 230 | 1 | A | |
| Garage Capacity (# Cars) | 231 | 232 | 2 | N | |
| Garage Sq. ft. | 233 | 237 | 5 | N | |

(g) COMMERCIAL/INDUSTRIAL BUILDING FILE (0 or 1 record per improvement) - Filename = BUILDING

| Column | Start | End | Length | Type | Comments/Format |
|------------------------------|-------|-----|--------|------|---|
| Parcel Number | 1 | 25 | 25 | A | The State 18-digit parcel number. |
| Building Number | 26 | 41 | 16 | A | Same value as entered in the respective improvement record. |
| Pricing Key, Predominant Use | 42 | 46 | 5 | A | Refer to Code List 31 (e.g. GCM47) |
| Number of Floors | 47 | 48 | 2 | N | |
| Total Square Foot Area | 49 | 57 | 9 | N | |
| Total Base Value | 58 | 69 | 12 | N | |
| Plumbing Fixtures Value | 70 | 83 | 14 | N | |
| Special Features Value | 84 | 97 | 14 | N | |
| Exterior Features Value | 98 | 111 | 14 | N | |

(h) BUILDING DETAIL FILE (1 or many records per building) - Filename = BLDDTL

| Column | Start | End | Length | Type | Comments/Format |
|---|-------|-----|--------|------|--|
| Parcel Number | 1 | 25 | 25 | A | The State 18-digit parcel number. |
| Building Number | 26 | 41 | 16 | A | |
| Floor Number | 42 | 44 | 3 | N | |
| Section Letter or Number | 45 | 47 | 3 | A | |
| Pricing Key | 48 | 52 | 5 | A | Refer to Code List 31 (e.g. GCM47) |
| Use Code | 53 | 60 | 8 | A | Refer to Code List 32 |
| Square Foot Area | 61 | 66 | 6 | N | |
| Square Foot Rate | 67 | 71 | 5 | N | Format 3.2 e.g.: 02514; Implied 025.14 |
| Framing Type | 72 | 72 | 1 | N | Refer to Code List 30 |
| Wall Type | 73 | 73 | 1 | N | Refer to Code List 29 |
| Wall Height | 74 | 75 | 2 | N | |
| Heating/AC Value Adjustment | 76 | 79 | 4 | N | Format 2.2 e.g.: 1050; Implied: 10.50 Value adjustment per sq. ft. |
| Sprinkler Value Adjustment | 80 | 83 | 4 | N | Format 2.2 e.g.: 1050; Implied: 10.50 Value adjustment per sq. ft. |
| Average Depth for Strip Retail | 84 | 89 | 6 | A | |
| Individually Owned (Y/N) (Apartments or Condos) | 90 | 90 | 1 | A | |
| Unit Size of Individually Owned Unit (Apt or Condo) | 91 | 96 | 6 | N | |
| Configuration Code (Motels or Hotels) | 97 | 99 | 3 | A | Refer to Code List 33 |
| Number of Units (Apartments, Condos, Motels, or Hotels) | 100 | 102 | 3 | N | |
| Average Unit Size (Sq. ft. for Apt, Condos, Motels, Hotels) | 103 | 108 | 6 | N | |

(i) APPEALS TRACKING FILE (0, 1, or many records per parcel) - Filename = APPEAL

| Column | Start | End | Length | Type | Comments/Format |
|---|-------|-----|--------|------|-----------------------------------|
| Parcel Number | 1 | 25 | 25 | A | The State 18-digit parcel number. |
| Reason for Change (Appeal Form Number) | 26 | 28 | 3 | A | |
| Grounds for Appeal Code | 29 | 48 | 20 | A | Refer to Code List 45 |
| Prior Value | 49 | 60 | 12 | N | |
| New Value | 61 | 72 | 12 | N | |
| Date of Adjustment | 73 | 82 | 10 | A | Format mm/dd/yyyy |
| Petitioner's Name | 83 | 162 | 80 | A | |
| Petitioner's Address or PO Box | 163 | 202 | 40 | A | |
| Petitioner's Address City | 203 | 232 | 30 | A | |
| Petitioner's Address State | 233 | 234 | 2 | A | |
| Petitioner's Zip Code | 235 | 244 | 10 | A | Format xxxxx-xxxx |
| Date Appeal was Filed | 245 | 254 | 10 | A | Format mm/dd/yyyy |
| Date the Board of Review Mailed the Determination to the Taxpayer | 255 | 264 | 10 | A | Format mm/dd/yyyy |

(j) TRAILER RECORD (the last record in each file)

| Column | Start | End | Length | Type | Comments/Format |
|-----------|-------|-----|--------|------|------------------------------|
| Record ID | 1 | 10 | 10 | A | Constant value of "TRAILER " |

| | | | | | |
|---------------------------|----|----|----|---|--|
| Total Record Count | 11 | 30 | 20 | N | Total number of records in the file excluding header and trailer records. |
|---------------------------|----|----|----|---|--|

SECTION 2. (a) This SECTION supersedes [50 IAC 23-20-5](#).

(b) **HEADER RECORD** (appears once per file)

| Column | Start | End | Length | Type | Comments/Format |
|-----------------------------------|-------|-----|--------|------|--|
| Filename | 1 | 18 | 18 | A | Filename (e.g. "Filename: PERSPROP" or "Filename: POOLDATA") |
| County Number | 19 | 35 | 17 | A | Constant value (e.g. "County Number: 23") |
| County Description | 36 | 75 | 40 | A | Constant value (e.g. "County Description: LAKE COUNTY ") |
| File Format ID | 76 | 96 | 21 | A | Constant value of "File Format ID: 2003A This communicates the version of the structure used to create the data. |
| County Contact Name | 97 | 136 | 40 | A | Constant value (e.g. "County Contact Name: Robert Smith ") |
| County Contact Phone | 137 | 176 | 40 | A | Constant value (e.g. "County Contact Phone: 219-555-5555 ") |
| File create date | 177 | 206 | 30 | A | mm/dd/yyyy format (e.g. "File Create Date: 03/03/2003") |
| File create time | 207 | 228 | 22 | A | Constant value (e.g. "File Create Time: 1400") |
| Assessment Year | 229 | 249 | 21 | A | Constant value (e.g. "Assessment Year: 2002") |
| Pay Year | 250 | 263 | 14 | A | Constant value (e.g. "Pay Year: 2003") |
| Software Vendor Name | 264 | 303 | 40 | A | Constant value (e.g. "Software Vendor Name: ABC Vendor") |
| Software Package Name and Version | 304 | 363 | 60 | A | Constant value (e.g. "Software Package Name: ABC Assessor System Version 1.5") |
| Software Vendor Phone Number | 364 | 411 | 48 | A | Constant value (e.g. "Software Vendor Phone Number: 317-555-5555 ") |
| Software Vendor Email | 412 | 459 | 48 | A | Constant value (e.g. "Software Vendor Email: Help@ABCVendor.com ") |
| Transmission Description | 460 | 559 | 100 | A | Constant value (e.g. "Transmission Description: Preliminary Data Submission - Test ") |

(c) **PERSONAL PROPERTY FILE** - (appears 0 times or once per taxpayer - Filename = PERSPROP)

| Column | Start | End | Length | Type | Comments/Format |
|---------------------------|-------|-----|--------|------|--|
| Tax Identification Number | 1 | 25 | 25 | A | Personal property ID numbers must be unique within the county. The first two digits must correspond with the county number. Social security numbers and Federal ID numbers may not be used as a tax identification number. |
| Federal Tax Number | 26 | 37 | 12 | A | Counties should enter the Federal ID number (or Social Security number when appropriate) in the "Federal Tax Number" field of the PERSPROP file. |

| | | | | | |
|---|------------|------------|-----------|----------|---|
| Taxpayer Type Code | 38 | 50 | 13 | A | Refer to Code List 38 |
| Taxpayer Name | 51 | 130 | 80 | A | |
| Taxpayer Street Address | 131 | 170 | 40 | A | |
| City | 171 | 200 | 30 | A | |
| State | 201 | 217 | 17 | A | |
| Zip Code | 218 | 227 | 10 | A | Format xxxxx-xxxx |
| AV - Vehicles | 228 | 237 | 10 | N | |
| AV - Boats and Boat Equipment | 238 | 247 | 10 | N | |
| AV - Farm Implements and Equipment | 248 | 257 | 10 | N | |
| AV - Livestock, Poultry, and Fur-Bearing Animals | 258 | 267 | 10 | N | |
| AV - Grain, Seeds, and Forage Crops | 268 | 277 | 10 | N | |
| AV - Inventories from Form 103, Schedule B | 278 | 287 | 10 | N | |
| AV - Business Depreciable Personal Property | 288 | 297 | 10 | N | |
| AV - Inventories of Public Utility Companies | 298 | 307 | 10 | N | |
| AV - Fixed Depreciable Personal Property of Public Utility Companies | 308 | 317 | 10 | N | |
| Principal Business Activity Code | 318 | 323 | 6 | A | This field should contain North American Industry Classification System (NAICS) codes. |

(d) POOL DATA FILE - (appears 0, 1, or many times per taxpayer) - Filename = POOLDATA

| Column | Start | End | Length | Type | Comments/Format |
|--|--------------|------------|---------------|-------------|---|
| Tax Identification Number | 1 | 25 | 25 | N | Personal property ID numbers must be unique within the county. The first two digits must correspond with the county number. Social security numbers and Federal ID numbers may not be used as a tax identification number. |
| Pool Number | 26 | 26 | 1 | N | |
| Acquisition Start Date | 27 | 36 | 10 | A | Format mm/dd/yyyy |
| Acquisition End Date | 37 | 46 | 10 | A | Format mm/dd/yyyy |
| Adjusted Cost | 47 | 58 | 12 | N | |
| Total Cost (or Base Year Value) | 59 | 70 | 12 | N | |

(e) APPEALS TRACKING FILE (0, 1, or many records per taxpayer) - Filename = APPEALPP

| Column | Start | End | Length | Type | Comments/Format |
|---|--------------|------------|---------------|-------------|---|
| Tax Identification Number | 1 | 25 | 25 | | Personal property ID numbers must be unique within the county. The first two digits must correspond with the county number. Social security numbers and Federal ID numbers may not be used as a tax identification number. |
| Reason for Change (Appeal Form Number) | 26 | 28 | 3 | A | |
| Grounds for Appeal Code | 29 | 48 | 20 | A | Refer to Code List 45 |
| Prior Value | 49 | 60 | 12 | N | |
| New Value | 61 | 72 | 12 | N | |

| | | | | | |
|---|-----|-----|----|---|-------------------|
| Date of Adjustment | 73 | 82 | 10 | A | |
| Petitioner's Name | 83 | 162 | 80 | A | |
| Petitioner's Address or PO Box | 163 | 202 | 40 | A | |
| Petitioner's Address City | 203 | 232 | 30 | A | |
| Petitioner's Address State | 233 | 234 | 2 | A | |
| Petitioner's Zip Code | 235 | 244 | 10 | A | Format mm/dd/yyyy |
| Date Appeal was Filed | 245 | 254 | 10 | A | Format mm/dd/yyyy |
| Date the Board of Review Mailed the Determination to the Taxpayer | 255 | 264 | 10 | A | Format mm/dd/yyyy |

(f) TRAILER RECORD (appears once per file)

| Column | Start | End | Length | Type | Comments/Format |
|--------------------|-------|-----|--------|------|---|
| Record ID | 1 | 10 | 10 | A | Constant value of "TRAILER " |
| Total Record Count | 11 | 30 | 20 | N | Total number of records in the file excluding header and trailer records. |

SECTION 3. (a) This SECTION supersedes [50 IAC 23-20-6](#).

(b) HEADER RECORD (appears once per file)

| Column | Start | End | Length | Type | Comments/Format |
|-----------------------------------|-------|-----|--------|------|--|
| Filename | 1 | 18 | 18 | A | Filename (e.g. "Filename: MOBILE", or "Filename: APPEALMH") |
| County Number | 19 | 35 | 17 | A | Constant value (e.g. "County Number: 23") |
| County Description | 36 | 75 | 40 | A | Constant value (e.g. "County Description: LAKE COUNTY ") |
| File Format ID | 76 | 96 | 21 | A | Constant value of "File Format ID: 2003A This communicates the version of the structure used to create the data. |
| County Contact Name | 97 | 136 | 40 | A | Constant value (e.g. "County Contact Name: Robert Smith ") |
| County Contact Phone | 137 | 176 | 40 | A | Constant value (e.g. "County Contact Phone: 219-555-5555 ") |
| File create date | 177 | 206 | 30 | A | mm/dd/yyyy format (e.g. "File Create Date: 03/03/2003") |
| File create time | 207 | 228 | 22 | A | Constant value (e.g. "File Create Time: 1400") |
| Assessment Year | 229 | 249 | 21 | A | Constant value (e.g. "Assessment Year: 2002) |
| Pay Year | 250 | 263 | 14 | A | Constant value (e.g. "Pay Year: 2003") |
| Software Vendor Name | 264 | 303 | 40 | A | Constant value (e.g. "Software Vendor Name: ABC Vendor") |
| Software Package Name and Version | 304 | 363 | 60 | A | Constant value (e.g. "Software Package Name: ABC Assessor System Version 1.5) |
| Software Vendor Phone Number | 364 | 411 | 48 | A | Constant value (e.g. "Software Vendor Phone Number: 317-555-5555 ") |
| Software Vendor Email | 412 | 459 | 48 | A | Constant value (e.g. "Software Vendor Email: |
| Transmission Description | 460 | 559 | 100 | A | Constant value (e.g. "Transmission Description: Preliminary Data Submission - Test ") |

(c) PERSONAL PROPERTY - ANNUALLY ASSESSED MOBILE HOMES FILE (0, 1, or many records per taxpayer) - Filename = MOBILE

| Column | Start | End | Length | Type | Comments/Format |
|---|-------|-----|--------|------|--|
| Tax Identification Number | 1 | 25 | 25 | A | Personal property ID numbers must be unique within the county. The first two digits must correspond with the county number. Social security numbers and Federal ID numbers may not be used as a tax identification number. |
| Township Number | 26 | 29 | 4 | A | State Standard Township Number |
| District Number | 30 | 32 | 3 | A | State Standard District Number |
| Owner Name | 33 | 72 | 40 | A | |
| Property Address Street | 73 | 112 | 40 | A | |
| Property Address City | 113 | 142 | 30 | A | |
| Property Address Zip Code | 143 | 152 | 10 | A | |
| Annually Assessed Mobile Home Year | 153 | 156 | 4 | N | |
| Annually Assessed Mobile Home Make | 157 | 181 | 25 | A | |
| Annually Assessed Mobile Home Size | 182 | 186 | 5 | A | This field should contain the area of the mobile in sq. ft. |
| AV - Annually Assessed Mobile Home | 187 | 192 | 6 | N | This field should include the Assessed Value of the mobile home and all of its appurtenances |
| Annually Assessed Mobile Home Park Name | 193 | 232 | 40 | A | |

(d) APPEALS TRACKING FILE (0, 1, or many records per taxpayer) - Filename = APPEALMH

| Column | Start | End | Length | Type | Comments/Format |
|---|-------|-----|--------|------|--|
| Tax Identification Number | 1 | 25 | 25 | | Personal property ID numbers must be unique within the county. The first two digits must correspond with the county number. Social security numbers and Federal ID numbers may not be used as a tax identification number. |
| Reason for Change (Appeal Form Number) | 26 | 28 | 3 | A | |
| Grounds for Appeal Code | 29 | 48 | 20 | A | Refer to Code List 45 |
| Prior Value | 49 | 60 | 12 | N | |
| New Value | 61 | 72 | 12 | N | |
| Date of Adjustment | 73 | 82 | 10 | A | |
| Petitioner's Name | 83 | 162 | 80 | A | |
| Petitioner's Address or PO Box | 163 | 202 | 40 | A | |
| Petitioner's Address City | 203 | 232 | 30 | A | |
| Petitioner's Address State | 233 | 234 | 2 | A | |
| Petitioner's Zip Code | 235 | 244 | 10 | A | Format mm/dd/yyyy |
| Date Appeal was Filed | 245 | 254 | 10 | A | Format mm/dd/yyyy |
| Date the Board of Review Mailed the Determination to the Taxpayer | 255 | 264 | 10 | A | Format mm/dd/yyyy |

(e) TRAILER RECORD (appears once per file)

| Column | Start | End | Length | Type | Comments/Format |
|--------|-------|-----|--------|------|-----------------|
|--------|-------|-----|--------|------|-----------------|

| | | | | | |
|--------------------|----|----|----|---|---|
| Record ID | 1 | 10 | 10 | A | Constant value of "TRAILER " |
| Total Record Count | 11 | 30 | 20 | N | Total number of records in the file excluding header and trailer records. |

SECTION 4. (a) This SECTION supersedes [50 IAC 23-20-7](#).

(b) HEADER RECORD (appears once per file)

| Column | Start | End | Length | Type | Comments/Format |
|-----------------------------------|-------|-----|--------|------|--|
| Filename | 1 | 18 | 18 | A | Filename (e.g. "Filename: OILGAS") |
| County Number | 19 | 35 | 17 | A | Constant value (e.g. "County Number: 23") |
| County Description | 36 | 75 | 40 | A | Constant value (e.g. "County Description: LAKE COUNTY ") |
| File Format ID | 76 | 96 | 21 | A | Constant value of "File Format ID: 2003A This communicates the version of the structure used to create the data. |
| County Contact Name | 97 | 136 | 40 | A | Constant value (e.g. "County Contact Name: Robert Smith ") |
| County Contact Phone | 137 | 176 | 40 | A | Constant value (e.g. "County Contact Phone: 219-555-5555 ") |
| File create date | 177 | 206 | 30 | A | mm/dd/yyyy format (e.g. "File Create Date: 03/03/2003") |
| File create time | 207 | 228 | 22 | A | Constant value (e.g. "File Create Time: 1400") |
| Assessment Year | 229 | 249 | 21 | A | Constant value (e.g. "Assessment Year: 2002") |
| Pay Year | 250 | 263 | 14 | A | Constant value (e.g. "Pay Year: 2003") |
| Software Vendor Name | 264 | 303 | 40 | A | Constant value (e.g. "Software Vendor Name: ABC Vendor") |
| Software Package Name and Version | 304 | 363 | 60 | A | Constant value (e.g. "Software Package Name: ABC Assessor System Version 1.5") |
| Software Vendor Phone Number | 364 | 411 | 48 | A | Constant value (e.g. "Software Vendor Phone Number: 317-555-5555 ") |
| Software Vendor Email | 412 | 459 | 48 | A | Constant value (e.g. "Software Vendor Email: Help@ABCVendor.com ") |
| Transmission Description | 460 | 559 | 100 | A | Constant value (e.g. "Transmission Description: Preliminary Data Submission - Test ") |

(c) OIL AND GAS WELL ASSESSMENTS FILE (0 or many records per parcel) - Filename = OILGAS

| Column | Start | End | Length | Type | Comments/Format |
|--------------------|-------|-----|--------|------|---|
| Parcel Number | 1 | 25 | 25 | A | Oil and gas property ID numbers must be unique within the county. The first two digits must correspond with the county number. Social security numbers and Federal ID numbers may not be used as a tax identification number. |
| Well Type | 26 | 28 | 3 | A | Field should include one of "OIL" or "GAS" |
| Lease | 29 | 48 | 20 | A | |
| Owner or Operator? | 49 | 58 | 10 | A | |

| | | | | | |
|--|----|----|---|---|---|
| Acreage | 59 | 67 | 9 | N | Format 5.4 e.g.: 510005020; Implied: 51000.5020 |
| Barrels of Oil or MCM Gas in Storage | 68 | 76 | 9 | N | Format 7.2 e.g.: 001050050; Implied: 0010500.50 |
| Average Daily Production (Bbls or MCM) | 77 | 85 | 9 | N | Format 7.2 e.g.: 001050050; Implied: 0010500.50 |

(d) TRAILER RECORD (appears once per file)

| Column | Start | End | Length | Type | Comments/Format |
|--------------------|-------|-----|--------|------|---|
| Record ID | 1 | 10 | 10 | A | Constant value of "TRAILER " |
| Total Record Count | 11 | 30 | 20 | N | Total number of records in the file excluding header and trailer records. |

SECTION 5. (a) This SECTION supersedes [50 IAC 23-20-8](#).

(b) HEADER RECORD (first record in each file)

| Column | Start | End | Length | Type | Comments/Format |
|-----------------------------------|-------|-----|--------|------|--|
| Filename | 1 | 18 | 18 | A | Filename (e.g. "Filename: TAXDATA", or "Filename: ADJMENTS") |
| County Number | 19 | 35 | 17 | A | Constant value (e.g. "County Number: 23") |
| County Description | 36 | 75 | 40 | A | Constant value (e.g. "County Description: LAKE COUNTY ") |
| File Format ID | 76 | 96 | 21 | A | Constant value of "File Format ID: 2003A This communicates the version of the structure used to create the data. |
| County Contact Name | 97 | 136 | 40 | A | Constant value (e.g. "County Contact Name: Robert Smith ") |
| County Contact Phone | 137 | 176 | 40 | A | Constant value (e.g. "County Contact Phone: 219-555-5555 ") |
| File create date | 177 | 206 | 30 | A | mm/dd/yyyy format (e.g. "File Create Date: 03/03/2003") |
| File create time | 207 | 228 | 22 | A | Constant value (e.g. "File Create Time: 1400") |
| Assessment Year | 229 | 249 | 21 | A | Constant value (e.g. "Assessment Year: 2002) |
| Pay Year | 250 | 263 | 14 | A | Constant value (e.g. "Pay Year: 2003") |
| Software Vendor Name | 264 | 303 | 40 | A | Constant value (e.g. "Software Vendor Name: ABC Vendor") |
| Software Package Name and Version | 304 | 363 | 60 | A | Constant value (e.g. "Software Package Name: ABC Assessor System Version 1.5) |
| Software Vendor Phone Number | 364 | 411 | 48 | A | Constant value (e.g. "Software Vendor Phone Number: 317-555-5555 ") |
| Software Vendor Email | 412 | 459 | 48 | A | Constant value (e.g. "Software Vendor Email: Help@ABCVendor.com ") |
| Transmission Description | 460 | 559 | 100 | A | |

(c) REAL AND PERSONAL TAX DATA FILE (one record per parcel) - Filename = TAXDATA

| Column | Start | End | Length | Type | Comments/Format |
|---------------|-------|-----|--------|------|----------------------------|
| Parcel Number | 1 | 25 | 25 | A | Real properties must match |

| | | | | | |
|--|------------|------------|-----------|----------|--|
| | | | | | the State 18-digit parcel number in the Real Property Parcel Data File. Personal properties must be unique within the county and match the Personal Property Data File. The first two digits must correspond with the county number. |
| Tax Identification Number | 26 | 50 | 25 | A | |
| Taxpayer Name | 51 | 130 | 80 | A | |
| Taxpayer Street Address | 131 | 170 | 40 | A | |
| Taxpayer City | 171 | 200 | 30 | A | |
| Taxpayer State | 201 | 217 | 17 | A | |
| Taxpayer Zip Code | 218 | 227 | 10 | A | Format xxxxx-xxxx |
| Tax District Number | 228 | 230 | 3 | A | |
| Tax District Rate | 231 | 235 | 5 | N | Format 3.2 e.g.: 01015; Implied: 010.15 |
| State-Assigned District Number | 236 | 239 | 4 | A | |
| County Tax Rate | 240 | 244 | 5 | N | Format 3.2 e.g.: 01015; Implied: 010.15 |
| Taxing Authority - Township Number | 245 | 248 | 4 | A | |
| Township Tax Rate | 249 | 253 | 5 | N | Format 3.2 e.g.: 01015; Implied: 010.15 |
| Taxing Authority - School Corporation Number | 254 | 263 | 10 | A | |
| School Corporation Tax Rate | 264 | 268 | 5 | N | Format 3.2 e.g.: 01015; Implied: 010.15 |
| Taxing Authority - Library District Number | 269 | 278 | 10 | A | |
| Library District Tax Rate | 279 | 283 | 5 | N | Format 3.2 e.g.: 01015; Implied: 010.15 |
| Taxing Authority - City Number | 284 | 293 | 10 | A | |
| City Tax Rate | 294 | 298 | 5 | N | Format 3.2 e.g.: 01015; Implied: 010.15 |
| Taxing Authority - Special District 1 Name | 299 | 328 | 30 | A | |
| Special District 1 Tax Rate | 329 | 333 | 5 | N | Format 3.2 e.g.: 01015; Implied: 010.15 |
| Taxing Authority - Special District 2 Name | 334 | 363 | 30 | A | |
| Special District 2 Tax Rate | 364 | 368 | 5 | N | Format 3.2 e.g.: 01015; Implied: 010.15 |
| Taxing Authority - Special District 3 Name | 369 | 398 | 30 | A | |
| Special District 3 Tax Rate | 399 | 403 | 5 | N | Format 3.2 e.g.: 01015; Implied: 010.15 |
| Taxing Authority - Special District 4 Name | 404 | 433 | 30 | A | |
| Special District 4 Tax Rate | 434 | 438 | 5 | N | Format 3.2 e.g.: 01015; Implied: 010.15 |
| Federal Tax ID Number | 439 | 450 | 12 | N | |
| Government Owned Code | 451 | 470 | 20 | A | |
| Total Net AV | 471 | 484 | 14 | N | |
| Gross Tax Due | 485 | 498 | 14 | N | Format 12.2 e.g.: 00000013000050; Implied: 000000130000.50 |
| State Property Tax Replacement Credit Amount -Total | 499 | 512 | 14 | N | Format 12.2 e.g.: 00000013000050; Implied: 000000130000.50 |

| | | | | | |
|--|-----|-----|----|---|--|
| Property Tax Replacement Credit % | 513 | 518 | 6 | N | Format 3.3 e.g.: 010155; Implied: 010.155% |
| Homestead % | 519 | 524 | 6 | N | Format 3.3 e.g.: 010155; Implied: 010.155% |
| Net Tax Due | 525 | 538 | 14 | N | Format 12.2 e.g.: 00000013000050; Implied: 000000130000.50 |
| Late Penalty - Personal Property | 539 | 552 | 14 | N | |
| Undervalued Penalty - Personal Property | 553 | 566 | 14 | N | |
| Prior Delinquency | 567 | 580 | 14 | N | Format 12.2 e.g.: 00000013000050; Implied: 000000130000.50 |
| Prior Penalty | 581 | 594 | 14 | N | Format 12.2 e.g.: 00000013000050; Implied: 000000130000.50 |
| Total Tax + Penalty Billed | 595 | 608 | 14 | N | Format 12.2 e.g.: 00000013000050; Implied: 000000130000.50 |
| Current AV - Total Land | 609 | 620 | 12 | N | |
| Current AV - Total Improvements | 621 | 632 | 12 | N | |
| AV - Total Land and Improvements | 633 | 644 | 12 | N | |
| AV - Residential Land and Lots | 645 | 656 | 12 | N | |
| AV - Residential Improvements | 657 | 668 | 12 | N | |
| AV - Residential Land and Improvements | 669 | 680 | 12 | N | |
| AV - Non-residential Land | 681 | 692 | 12 | N | |
| AV - Non-residential Improvements | 693 | 704 | 12 | N | |
| AV - Non-residential Land and Improvements | 705 | 716 | 12 | N | |

(d) ADJUSTMENTS FILE (0, 1, or many records per parcel) - Filename = ADJMNTS

| Column | Start | End | Length | Type | Comments/Format |
|-------------------------|-------|-----|--------|------|---|
| Parcel Number | 1 | 25 | 25 | A | Real properties must match the State 18-digit parcel number in the Real Property Parcel Data File. Personal properties must be unique within the county and match the Personal Property Data File. The first two digits must correspond with the county number. |
| Adjustment Type (C/E/D) | 26 | 26 | 1 | A | C = Credit, E = Exemption, D = Deduction |
| Adjustment Code | 27 | 28 | 2 | A | Refer to Code List 37 |
| Amount | 29 | 40 | 12 | N | Format 10.2 e.g.: 000010050010; Implied 0000100500.10 |
| Starting Year | 41 | 44 | 4 | A | |
| Number of Years | 45 | 46 | 2 | N | |

(e) TRAILER RECORD (appears once per file)

| Column | Start | End | Length | Type | Comments/Format |
|--------------------|-------|-----|--------|------|---|
| Record ID | 1 | 10 | 10 | A | Constant value of "TRAILER " |
| Total Record Count | 11 | 30 | 20 | N | Total number of records in the file excluding header and trailer records. |

SECTION 6. (a) This SECTION supersedes [50 IAC 23-20-3](#).

(b) Code List 1 - Property Class Codes

| CODE | VALUE |
|------|---|
| 100 | AGRICULTURAL - VACANT LAND |
| 101 | AGRICULTURAL - CASH GRAIN/GENERAL FARM |
| 102 | AGRICULTURAL - LIVESTOCK OTHER THAN DAIRY OR POULTRY |
| 103 | AGRICULTURAL - DAIRY FARM |
| 104 | AGRICULTURAL - POULTRY FARM |
| 105 | AGRICULTURAL - FRUIT & NUT FARM |
| 106 | AGRICULTURAL - VEGETABLE FARM |
| 107 | AGRICULTURAL - TOBACCO FARM |
| 108 | AGRICULTURAL - NURSERY |
| 109 | AGRICULTURAL - GREENHOUSES |
| 110 | AGRICULTURAL - HOG FARM |
| 111 | AGRICULTURAL - BEEF FARM |
| 120 | AGRICULTURAL - TIMBER |
| 141 | AGRICULTURAL LAND WITH MOBILE HOME |
| 149 | AGRICULTURAL LAND WITH PP MOBILE HOME |
| 198 | AGRICULTURAL BUILD LEASE LAND |
| 199 | AGRICULTURAL - OTHER AGRICULTURAL USE |
| 200 | MINERAL |
| 300 | INDUSTRIAL VACANT LAND |
| 309 | PARCEL CLASSIFIED AS VACANT BUT IS PART OF THE SUPPORT LAND FOR ANOTHER PARCEL |
| 310 | INDUSTRIAL FOOD & DRINK |
| 320 | INDUSTRIAL FOUNDRIES & HEAVY MANUFACTURING |
| 330 | INDUSTRIAL MEDIUM MANUFACTURING & ASSEMBLY |
| 340 | INDUSTRIAL LIGHT MANUFACTURING & ASSEMBLY |
| 345 | INDUSTRIAL OFFICE |
| 346 | INDUSTRIAL RESEARCH AND DEVELOPMENT FACILITY |
| 350 | INDUSTRIAL WAREHOUSE |
| 360 | INDUSTRIAL TRUCK TERMINALS |
| 370 | INDUSTRIAL SMALL SHOPS |
| 380 | INDUSTRIAL MINES AND QUARIES |
| 385 | INDUSTRIAL LANDFILL |
| 390 | INDUSTRIAL GRAIN ELEVATORS |
| 398 | INDUSTRIAL BUILDING ON LEASED LAND |
| 399 | INDUSTRIAL OTHER STRUCTURES |
| 400 | COMMERCIAL VACANT LAND |
| 401 | COMMERCIAL 4-19 FAMILY APARTMENTS |
| 402 | COMMERCIAL 20-39 FAMILY APARTMENTS |
| 403 | COMMERCIAL 40 OR MORE FAMILY APARTMENTS |
| 409 | COMMERCIAL PARCEL CLASSIFIED AS VACANT BUT IS PART OF THE SUPPORT LAND FOR ANOTHER PARCEL |
| 410 | COMMERCIAL MOTELS OR TOURIST CABINS |
| 411 | COMMERCIAL HOTELS |
| 412 | COMMERCIAL NURSING HOMES & HOSPITALS |
| 415 | COMMERCIAL MOBILE HOME PARKS |
| 416 | COMMERCIAL CAMP GROUNDS |
| 419 | COMMERCIAL OTHER HOUSEING |
| 420 | COMMERCIAL SMALL RETAIL |

| | |
|-----|---|
| 421 | COMMERCIAL SUPERMARKETS |
| 422 | COMMERCIAL DISCOUNT & JUNIOR DEPARTMENT STORES |
| 424 | COMMERCIAL FULL LINE DEPARTMENT STORES |
| 425 | COMMERCIAL NEIGHBORHOOD SHOPPING CENTER |
| 426 | COMMERCIAL COMMUNITY SHOPPING CENTER |
| 427 | COMMERCIAL REGIONAL SHOPPING CENTER |
| 428 | COMMERCIAL CONVENIENCE MARKET |
| 429 | COMMERCIAL OTHER RETAIL STRUCTURES |
| 430 | COMMERCIAL RESTAURANT, CAFÉ, OR BAR |
| 431 | COMMERCIAL FRANCHISE-TYPE RESTAURANT |
| 435 | COMMERCIAL DRIVE-IN RESTAURANT |
| 439 | COMMERCIAL OTHER FOOD SERVICE |
| 440 | COMMERCIAL DRY CLEAN PLANT OR LAUNDRY |
| 441 | COMMERCIAL FUNERAL HOME |
| 442 | COMMERCIAL MEDICAL CLINIC OR OFFICES |
| 443 | COMMERCIAL DRIVE-UP / WALK-UP BANK ONLY |
| 444 | COMMERCIAL FULL SERVICE BANKS |
| 445 | COMMERCIAL SAVINGS AND LOANS |
| 447 | COMMERCIAL OFFICE BUILDING 1 OR 2 STORY |
| 448 | COMMERCIAL OFFICE O/T 47 WALK-UP |
| 449 | COMMERCIAL OFFICE O/T 47 ELEVATOR |
| 450 | COMMERCIAL CONVENIENCE MARKET WITH GASOLINE SALES |
| 451 | COMMERCIAL CONVENIENCE MARKET / FRANCHISE-TYPE RESTAURANT WITH GASOLINE SALES |
| 452 | COMMERCIAL AUTO SERVICE STATION |
| 453 | COMMERCIAL CAR WASHES |
| 454 | COMMERCIAL AUTO SALES & SERVICE |
| 455 | COMMERCIAL GARAGE |
| 456 | COMMERCIAL PARKING LOT OR STRUCTURE |
| 460 | COMMERCIAL THEATERS |
| 461 | COMMERCIAL DRIVE-IN THEATERS |
| 462 | GOLF RANGE OR MINIATURE COURSE |
| 463 | COMMERCIAL GOLF COURSE |
| 464 | COMMERCIAL BOWLING ALLEY |
| 465 | COMMERCIAL LODGE HALL OR AMUSEMENT PARK |
| 466 | COMMERCIAL AMUSEMENT PARK |
| 467 | COMMERCIAL HEALTH CLUB |
| 468 | COMMERCIAL ICE RINK |
| 469 | COMMERCIAL RIVERBOAT GAMING RESORT |
| 480 | COMMERCIAL WAREHOUSE |
| 481 | COMMERCIAL MINI-WAREHOUSE |
| 482 | COMMERCIAL TRUCK TERMINALS |
| 490 | COMMERCIAL MARINE SERVICE FACILITY |
| 495 | COMMERCIAL MARINA |
| 496 | COMMERCIAL MARINA - SMALL BOATS |
| 498 | COMMERCIAL BUILDING ON LEASED LAND |
| 499 | COMMERCIAL OTHER STRUCTURE |
| 500 | RESIDENTIAL VACANT PLATTED LOT |
| 501 | RESIDENTIAL VACANT UNPLATTED LAND OF 0-9.99 ACRES |
| 502 | RESIDENTIAL VACANT UNPLATTED LAND OF 10-19.99 ACRES |
| 503 | RESIDENTIAL VACANT UNPLATTED LAND OF 20-29.99 ACRES |
| 504 | RESIDENTIAL VACANT UNPLATTED LAND OF 30-39.99 ACRES |

| | |
|-----|--|
| 505 | RESIDENTIAL VACANT UNPLATTED LAND OF 40 OR MORE ACRES |
| 509 | RESIDENTIAL PARCEL CLASSIFIED AS VACANT BUT IS PART OF THE SUPPORT LAND FOR ANOTHER PARCEL |
| 510 | RESIDENTIAL ONE FAMILY DWELLING ON A PLATTED LOT |
| 511 | RESIDENTIAL ONE FAMILY DWELLING ON UNPLATTED LAND OF 0-9.99 ACRES |
| 512 | RESIDENTIAL ONE FAMILY DWELLING ON UNPLATTED LAND OF 10-19.99 ACRES |
| 513 | RESIDENTIAL ONE FAMILY DWELLING ON UNPLATTED LAND OF 20-29.99 ACRES |
| 514 | RESIDENTIAL ONE FAMILY DWELLING ON UNPLATTED LAND OF 30-39.99 ACRES |
| 515 | RESIDENTIAL ONE FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES |
| 520 | RESIDENTIAL TWO FAMILY DWELLING ON A PLATTED LOT |
| 521 | RESIDENTIAL TWO FAMILY DWELLING ON UNPLATTED LAND OF 0-9.99 ACRES |
| 522 | RESIDENTIAL TWO FAMILY DWELLING ON UNPLATTED LAND OF 10-19.99 ACRES |
| 523 | RESIDENTIAL TWO FAMILY DWELLING ON UNPLATTED LAND OF 20-29.99 ACRES |
| 524 | RESIDENTIAL TWO FAMILY DWELLING ON UNPLATTED LAND OF 30-39.99 ACRES |
| 525 | RESIDENTIAL TWO FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES |
| 530 | RESIDENTIAL THREE FAMILY DWELLING ON A PLATTED LOT |
| 531 | RESIDENTIAL THREE FAMILY DWELLING ON UNPLATTED LAND OF 0-9.99 ACRES |
| 532 | RESIDENTIAL THREE FAMILY DWELLING ON UNPLATTED LAND OF 10-19.99 ACRES |
| 533 | RESIDENTIAL THREE FAMILY DWELLING ON UNPLATTED LAND OF 20-29.99 ACRES |
| 534 | RESIDENTIAL THREE FAMILY DWELLING ON UNPLATTED LAND OF 30-39.99 ACRES |
| 535 | RESIDENTIAL THREE FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES |
| 540 | RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON A PLATTED LOT |
| 541 | RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 0-9.99 ACRES |
| 542 | RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 10-19.99 ACRES |
| 543 | RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 20-29.99 ACRES |
| 544 | RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 30-39.99 ACRES |
| 545 | RESIDENTIAL MOBILE/MANUFACTURED HOME FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES |
| 550 | RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON A PLATTED LOT |
| 551 | RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 0-9.99 ACRES |
| 552 | RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 10-19.99 ACRES |
| 553 | RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 20-29.99 ACRES |
| 554 | RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 30-39.99 ACRES |
| 555 | RESIDENTIAL CONDOMINIUM UNIT FAMILY DWELLING ON UNPLATTED LAND OF 40 OR MORE ACRES |
| 556 | RESIDENTIAL CONDOMINIUMS |
| 557 | RESIDENTIAL CONDOMINIUMS COMMON AREAS |
| 558 | RESIDENTIAL CONDOMINIUMS MASTER CARD |
| 590 | RESIDENTIAL PP MOBILE HOME (PLAT) |
| 591 | RESIDENTIAL PP MOBILE HOME (NO PLAT) |
| 598 | RESIDENTIAL ON LEASED LAND |
| 599 | RESIDENTIAL OTHER STRUCTURES |
| 600 | EXEMPT PROPERTY OWNED BY THE UNITED STATES OF AMERICA |
| 610 | EXEMPT PROPERTY OWNED BY THE STATE OF INDIANA |
| 620 | EXEMPT PROPERTY OWNED BY A COUNTY |
| 621 | EXEMPT PROPERTY CERTIFIED FOR TREASURER'S SALE |
| 622 | EXEMPT PROPERTY HELD FOR RESALE |

| | |
|-----|--|
| 630 | EXEMPT PROPERTY OWNED BY A TOWNSHIP |
| 640 | EXEMPT PROPERTY OWNED BY A MUNICIPALITY |
| 645 | EXEMPT PROPERTY OWNED BY A MUNICIPAL HOUSING AUTHORITY |
| 650 | EXEMPT PROPERTY OWNED BY A BOARD OF EDUCATION |
| 660 | EXEMPT PROPERTY OWNED BY A PARK DISTRICT |
| 661 | EXEMPT PROPERTY OWNED BY A CONSERVANCY DISTRICT |
| 662 | EXEMPT PROPERTY OWNED BY A SANITARY DISTRICT |
| 665 | EXEMPT PROPERTY OWNED BY A PUBLIC LIBRARY |
| 669 | OTHER EXEMPT PROPERTY OWNED BY A GOVERNMENTAL UNIT |
| 670 | EXEMPT PROPERTY OWNED BY A PRIVATE ACADEMY OR COLLEGE |
| 680 | EXEMPT PROPERTY OWNED BY A CHARITABLE ORG THAT IS GRANTED AN EXEMPTION |
| 685 | EXEMPT PROPERTY OWNED BY A RELIGIOUS ORG THAT IS GRANTED AN EXEMPTION |
| 686 | CHURCH, CHAPEL, MOSQUE, SYNAGOGUE, TABERNACLE, OR TEMPLE THAT IS GRANTED AN EXEMPTION |
| 690 | EXEMPT PROPERTY OWNED BY A CEMETERY ORG THAT IS GRANTED AN EXEMPTION |
| 699 | OTHER EXEMPT PROPERTY OWNED BY AN ORG THAT IS GRANTED AN EXEMPTION |
| 800 | LOCALLY ASSESSED VACANT UTILITY LAND-COMMERCIAL |
| 805 | LOCALLY ASSESSED VACANT UTILITY LAND-INDUSTRIAL |
| 810 | LOCALLY ASSESSED PROPERTY OWNED BY A BUS COMPANY-COMMERCIAL |
| 811 | STATE ASSESSED PROPERTY OWNED BY A BUS COMPANY |
| 815 | LOCALLY ASSESSED PROPERTY OWNED BY A BUS COMPANY-INDUSTRIAL |
| 820 | LOCALLY ASSESSED PROPERTY OWNED BY A LIGHT, HEAT, OR POWER COMPANY-COMMERCIAL |
| 821 | STATE ASSESSED PROPERTY OWNED BY A LIGHT, HEAT, OR POWER COMPANY THAT CONSTITUTES A PART OF ANY RIGHT-OF-WAY OF THE LIGHT, HEAT, OR POWER CO |
| 825 | LOCALLY ASSESSED PROPERTY OWNED BY A LIGHT, HEAT, OR POWER COMPANY-INDUSTRIAL |
| 830 | LOCALLY ASSESSED PROPERTY OWNED BY A PIPELINE COMPANY-COMMERCIAL |
| 831 | STATE ASSESSED PROPERTY OWNED BY A PIPELINE COMPANY THAT CONSTITUTES A PART OF ANY RIGHT-OF-WAY OF THE DISTRIBUTION SYSTEM |
| 835 | LOCALLY ASSESSED PROPERTY OWNED BY A PIPELINE COMPANY-INDUSTRIAL |
| 840 | LOCALLY ASSESSED PROPERTY OWNED BY A RAILROAD COMPANY-COMMERCIAL |
| 841 | STATE ASSESSED OPERATING PROPERTY OWNED BY A RAILROAD COMPANY |
| 845 | LOCALLY ASSESSED PROPERTY OWNED BY A RAILROAD COMPANY-INDUSTRIAL |
| 850 | LOCALLY ASSESSED PROPERTY OWNED BY A SEWAGE COMPANY-COMMERCIAL |
| 851 | STATE ASSESSED PROPERTY OWNED BY A SEWAGE COMPANY THAT CONSTITUTES A PART OF ANY RIGHT-OF-WAY OF THE COLLECTION SYSTEM |
| 855 | LOCALLY ASSESSED PROPERTY OWNED BY A SEWAGE COMPANY-INDUSTRIAL |
| 860 | LOCALLY ASSESSED PROPERTY OWNED BY A TELEPHONE, TELEGRAPH, OR CABLE COMPANY-COMMERCIAL |
| 861 | STATE ASSESSED PROPERTY OWNED BY A TELEPHONE, TELEGRAPH, OR CABLE COMPANY THAT CONSTITUTES A PART OF ANY RIGHT-OF-WAY OF THE DISTRIBUTION SYSTEM |
| 865 | LOCALLY ASSESSED PROPERTY OWNED BY A TELEPHONE, TELEGRAPH, OR CABLE COMPANY-INDUSTRIAL |
| 870 | LOCALLY ASSESSED PROPERTY OWNED BY A WATER DISTRIBUTION COMPANY-COMMERCIAL |
| 871 | STATE ASSESSED PROPERTY OWNED BY A WATER DISTRIBUTION COMPANY THAT CONSTITUTES A PART OF ANY RIGHT-OF-WAY OF THE DISTRIBUTION SYSTEM |
| 875 | LOCALLY ASSESSED PROPERTY OWNED BY A WATER DISTRIBUTION COMPANY-INDUSTRIAL |

(c) Code List 2 – Street Codes

| CODE | VALUE |
|------|-------|
| A | PAVED |

| | |
|----------|-----------------|
| B | UNPAVED |
| C | PROPOSED |

(d) Code List 3 – Neighborhood Type Codes

| CODE | VALUE |
|-------------|------------------|
| A | IMPROVING |
| B | STATIC |
| C | DECLINING |
| D | BLIGHTED |

(e) Code List 4 - Data Source

| CODE | VALUE |
|-------------|--------------------|
| O | OWNER |
| T | TENANT |
| E | ESITMATED |
| N | NOT ENTERED |

(f) Code List 5 – Reason for Change Codes

| CODE | VALUE |
|-------------|--|
| 1 | SPLIT |
| 2 | COMBINATION |
| 3 | RECLASSIFICATION OF USE |
| 4 | BOARD OR REVIEW DETERMINATION (FORM 130) |
| 5 | ERROR CORRECTION (FORM 133) |
| 6 | TAX BOARD DETERMINATION (FORM 131) |
| 7 | TAX COURT DETERMINATION |
| 8 | REVALUATION DUE TO FORM 134 |
| 9 | GENERAL REVALUATION |
| 10 | GENERAL REVALUATION - INCOMPLETE STRUCTURE) |
| 11 | NEW CONSTRUCTION - INCOMPLETE STRUCTURE |
| 12 | NEW CONSTRUCTION - COMPLETE STRUCTURE |
| 13 | ADDITION TO EXISTING STRUCTURE |
| 14 | DESTROYED STRUCTURE |
| 15 | OMITTED OR UNDERVALUED PROPERTY |
| 16 | MINERAL CHANGES |
| 17 | MISCELLANEOUS |
| 18 | COUNTY EQUALIZATION |
| 19 | ANNUAL ADJUSTMENT |
| 20 | IBTR DETERMINATION (FORM 118) |
| 21 | INFORMAL |

(g) Code List 6 - Land Type Codes

| CODE | VALUE |
|-------------|-------------------------------------|
| 1 | COMMERCIAL / INDUSTRIAL LAND |
| 2 | CLASSIFIED LAND |
| 3 | UNDEVELOPED LAND |
| 4 | TILLABLE LAND |
| 5 | NONTILLABLE LAND |

| | |
|----|-----------------------------|
| 6 | WOODLAND |
| 7 | OTHER FARMLAND |
| 8 | AGRICULTURAL SUPPORT LAND |
| 9 | HOMESITE |
| 11 | PRIMARY |
| 12 | SECONDARY |
| 13 | UNDEVELOPED USABLE |
| 14 | UNDEVELOPED UNUSABLE |
| 21 | CLASSIFIED FOREST |
| 22 | WILDLIFE HABITAT |
| 23 | RIPARIAN LAND |
| 24 | WINDBREAK |
| 25 | FILTER STRIP |
| 26 | CEMETERY LAND |
| 41 | FLOODED OCCASIONALLY |
| 42 | FLOODED SEVERELY |
| 43 | FARMED WETLANDS |
| 71 | FARM BUILDINGS |
| 72 | FARM POND |
| 73 | WETLANDS |
| 81 | LEGAL DITCH |
| 82 | PUBLIC ROAD/ROW |
| 83 | UTILITY TRANSMISSION TOWERS |
| 91 | RESIDENTIAL EXCESS ACREAGE |
| 92 | AGRICULTURAL EXCESS ACREAGE |
| F | FRONT LOT |
| GC | GOLF COURSE LAND |
| R | REAR LOT |

(h) Code List 7 – Influence Factor Codes

| CODE | VALUE |
|------|------------------|
| 1 | TOPOGRAPHY |
| 2 | UNDER IMPROVED |
| 3 | EXCESS FRONTAGE |
| 4 | SHAPE OR SIZE |
| 5 | MISIMPROVEMENT |
| 6 | RESTRICTIONS |
| 7 | TRAFFIC FLOW |
| 8 | VIEW |
| 9 | CORNER INFLUENCE |

(i) Code List 8 – Occupancy Codes

| CODE | VALUE |
|------|---------------|
| 1 | Single Family |
| 2 | Duplex |
| 3 | Triplex |
| 4 | 4-6 Family |
| 5 | Mobile Home |
| 6 | Row-Type |

(j) Code List 9 – Story Configuration Codes

| CODE | VALUE |
|------|--------------------|
| 1 | ENTER STORY HEIGHT |
| 2 | BI-LEVEL |
| 3 | TRI-LEVEL |

(k) Code List 10 – Attic Codes

| CODE | VALUE |
|------|--------------|
| 0 | None |
| 1 | Unfinished |
| 2 | 1/2 Finished |
| 3 | 3/4 Finished |
| 4 | Finished |

(l) Code List 11 – Basement Codes

| CODE | VALUE |
|------|-------|
| 0 | None |
| 1 | 1/4 |
| 2 | 1/2 |
| 3 | 3/4 |
| 4 | Full |

(m) Code List 12 - Crawl Space Codes

| CODE | VALUE |
|------|-------|
| 0 | None |
| 1 | 1/4 |
| 2 | 1/2 |
| 3 | 3/4 |
| 4 | Full |

(n) Code List 13 – Roofing Codes

| CODE | VALUE |
|------|------------------|
| 1 | Asphalt Shingles |
| 2 | Slate or Tile |
| 3 | Other |
| 4 | Metal |

(o) Code List 15 – Heating Codes

| CODE | VALUE |
|------|--------------------|
| 1 | CENTRAL WARM AIR |
| 2 | HOT WATER OR STEAM |
| 3 | HEAT PUMP |
| 4 | OTHER |
| 5 | NO HEAT GRAVITY |
| 6 | NO HEAT WALL |

| | |
|---|-----------------------------|
| 7 | NO HEAT SPACE |
| 8 | GEOTHERMAL OR SOLAR HEATING |

(p) Code List 17 – Quality Grade and Design Factor Codes

| CODE | VALUE |
|-------|---------------------------|
| AAA | Quality Grade Factor 360% |
| AAA-1 | Quality Grade Factor 330% |
| AA+2 | Quality Grade Factor 300% |
| AA+1 | Quality Grade Factor 270% |
| AA | Quality Grade Factor 240% |
| AA-1 | Quality Grade Factor 220% |
| A+2 | Quality Grade Factor 200% |
| A+1 | Quality Grade Factor 180% |
| A | Quality Grade Factor 160% |
| A-1 | Quality Grade Factor 150% |
| B+2 | Quality Grade Factor 140% |
| B+1 | Quality Grade Factor 130% |
| B | Quality Grade Factor 120% |
| B-1 | Quality Grade Factor 115% |
| C+2 | Quality Grade Factor 110% |
| C+1 | Quality Grade Factor 105% |
| C | Quality Grade Factor 100% |
| C-1 | Quality Grade Factor 95% |
| D+2 | Quality Grade Factor 90% |
| D+1 | Quality Grade Factor 85% |
| D | Quality Grade Factor 80% |
| D-1 | Quality Grade Factor 70% |
| E+2 | Quality Grade Factor 60% |
| E+1 | Quality Grade Factor 50% |
| E | Quality Grade Factor 40% |
| E-1 | Quality Grade Factor 30% |

(q) Code List 18 - Construction Type Codes

| CODE | VALUE |
|------|----------------------------|
| 1 | WOOD FRAME |
| 1A | LIGHT CONSTRUCTION |
| 1B | MEDIUM CONSTRUCTION |
| 1C | HEAVY CONSTRUCTION |
| 2 | STUCCO |
| 3 | TILE |
| 4 | CONCRETE BLOCK |
| 5 | METAL |
| 5A | METAL - SINGLE WALL |
| 5B | METAL - DOUBLE WALL |
| 5C | METAL - TRIPPLE WALL STEEL |
| 6 | CONCRETE |
| 6A | LIGHT CONSTRUCTION |
| 6B | HEAVY CONSTRUCTION |
| 6C | 4" CONCRETE |
| 6D | 6" CONCRETE |

| | |
|-----|--|
| 6E | 8" CONCRETE |
| 7 | BRICK |
| 8 | STONE |
| 9 | FRAME W/MASONRY |
| 10 | ALUMINUM |
| 11 | WOOD SLAT |
| 12 | WELD WIRE |
| 13 | PLANK |
| 14 | BASK WEAVE |
| 15 | REDBOOD |
| 16 | OREOSOTED WOOD |
| 17 | FIBERGLASS |
| 41A | 4" CONCRETE BLOCK |
| 41B | 6" CONCRETE BLOCK |
| 41C | 8" CONCRETE BLOCK |
| 42A | 6X6 SOLAR SCREENING BLOCK |
| 42B | 8X8 SOLAR SCREENING BLOCK |
| 42C | 12X12 SOLAR SCREENING BLOCK |
| 51A | PREFAB STEEL |
| 51B | GUNTED STEEL |
| 51C | 7 GAUGE GALVANIZED STEEL |
| 51D | 8 GAUGE GALVANIZED STEEL |
| 51E | 9 GAUGE GALVANIZED STEEL |
| 51F | 10 GAUGE GALVANIZED STEEL |
| 51G | GLASS LINED STEEL |
| 51H | BOLTED STEEL |
| 51I | WELDED STEEL |
| 51J | 1/4" STEEL PLATE |
| 51K | 3/8" STEEL PLATE |
| 51L | 1/2" STEEL PLATE |
| 51M | PORCELAIN STEEL |
| 51N | FIREPROOF STEEL |
| 52 | STEEL TUBULAR FRAME GLASS (GREENHOUSE) |
| 53 | CORRUGATED METAL |
| 54 | METAL GUARD RAIL |
| 55A | 40# RAILS |
| 55B | 60# RAILS |
| 55C | 80# RAILS |
| 55D | 100# RAILS |
| 55E | 115# RAILS |
| 55F | 130# RAILS |
| 56 | PIPE |
| 61 | SANDBASE PLASTIC LINER (POOL) |
| 62 | REINFORCED CONCRETE |
| 63 | CONCRETE STAVE |
| 64 | CONCRETE BARRIERS |
| 71A | 8" COMMON BRICK |
| 71B | 12" COMMON BRICK |
| 72A | 4" FACE BRICK |
| 72B | 8" FACE BRICK |
| 72C | 12" FACE BRICK |
| 81 | MACADAM |

| | |
|-----|-------------------------------|
| 82 | CRUSHED STONE |
| 83 | CLAY |
| 84 | SOD |
| 85 | ASPHALT |
| 85A | HEAVY DUTY ASPHALT |
| 85B | RUBBERIZED ASPHALT |
| 86 | EARTH |
| 87 | CINDER |
| 88A | RESILIENT MATERIAL COLORED |
| 88C | ARTIFICIAL RESILIENT MATERIAL |
| 89 | INSULATION MATERIAL |
| 89A | CORK BOARD |
| 89B | STYRENE |
| 89C | FIBERGLASS BOARD |
| 89D | FOAM GLASS BOARD |
| 89E | MINERAL WOOL BATTS |
| 89F | URETHANE |
| 91A | 1/6 MASONRY |
| 92 | 2/6 MASONRY |
| 93 | 3/6 MASONRY |
| 94 | 4/6 MASONRY |
| 95 | 5/6 MASONRY |

(r) Code List 21A - Summary of Improvements (Residential and Agricultural Use Codes)

| CODE | VALUE |
|----------|---------------------------------|
| ADDN | ADDITIONS |
| BATHSE | BATH HOUSE |
| BLMSILO | BUTLER LOW MOISTURE SILAGE SILO |
| BOATHSE | BOAT HOUSE |
| BSILO | BUNKER SILO |
| CARSHED | CAR SHED ENCLOSED |
| CARSHEDO | CAR SHED OPEN |
| CONCAPRN | CONCRETE APRON |
| CRIBFS | CORN CRIP FREE STANDING |
| CRIBOT | CORN CRIP DRIVE THROUGH |
| DETGAR | DETACHED GARAGE |
| DWELL | DWELLING |
| FLCNPY | FEED LOT CANOPY |
| FLCONC | FEED LOT CONCRETE FLAT WORK |
| GAZEBO | GAZEBO |
| GEO | GEO THERMAL HEAT |
| GRANARY | GRANARY |
| GRBIN | STEEL GRAIN BIN |
| GRNHSEAE | GREENHOUSE - ATTACHED 1 END |
| GRNHSEFS | GREENHOUSE - FREE STANDING |
| GRNHSELT | GREENHOUSE - LEAN-TO |
| HOG | HOG CONFINEMENT FACILITY |
| LEANTO | LEAN-TO |
| SLTRND | SLURRY TANK ROUND |
| MILKH | MILK HOUSE |
| MLKP | MILKING PARLOR |

| | |
|----------|---------------------------------------|
| POOLAGC | ABOVE GROUND POOL CIRCULAR |
| POOLAGO | ABOVE GROUND POOL OVAL/RECTANGULAR |
| POOLENC1 | POOL ENCLOSURE TYPE 1 (UNFINISHED) |
| POOLENC2 | POOL ENCLOSURE TYPE 2 (SEMI-FINISHED) |
| POOLENC3 | POOL ENCLOSURE TYPE 3 (FINISHED) |
| POTATO | POTATO STORAGE |
| POULTRY | POULTRY CONFINEMENT |
| POULTRYM | POULTRY HOUSE |
| QUONSET | QUONSET BUILDING |
| SILO | SILO |
| SLTAG | SLURRY TANK ABOVE GROUND |
| SLTRCT | SLURRY TANK RECTANGULAR |
| SOLAR | SOLAR HEAT |
| STABLE | STABLE |
| T1 | TYPE 1 DAIRY BARN |
| T2 | TYPE 2 BANK OR FLAT BARN |
| T31SO | TYPE 3 ONE SIDE OPEN |
| T34SO | TYPE 3 NO WALLS |
| T3AW | TYPE 3 POLE BARN ALL WALS |
| T3AWI | TYPE 3 ALL WALLS INSULATED |
| TENNIS | TENNIS COURT |
| TOBACCO | TOBACCO BARN |
| TSILO | TRENCH SILO |
| TURKEY | TURKEY BARNS |
| UTLSHED | UTILITY SHED |
| VEAL | VEAL CONFINEMENT FACILITY |
| WCRIB | WIRE CORN CRIB |

(s) Code List 21B – Summary of Improvements (Commercial Industrial Use Codes)

| CODE | VALUE |
|----------|---------------------------------------|
| ANNEX | GRAIN ELEVATOR ANNEX |
| BIN | STEEL TANKS AND CORRUGATED METAL BINS |
| BINCYL | DRY STORAGE BIN - CYLINDRICAL TYPE |
| BINHOP | DRY STORAGE BIN - HOPPER TYPE |
| BLEACHER | BLEACHERS |
| BRIDGEHC | HIGHWAY BRIDGE - HIGH COST |
| BRIDGELC | HIGHWAY BRIDGE - LOW COST |
| BRIDGEMC | HIGHWAY BRIDGE - MEDIAN COST |
| BRIDGEP | PEDESTRIAN BRIDGE |
| BULKHEAD | BULKHEAD PILING |
| CARSELFA | CAR WASH - DO IT YOURSELF AVERAGE |
| CARSELFG | CAR WASH - DO IT YOURSELF GOOD |
| CARSELFL | CAR WASH - DO IT YOURSELF LOW COST |
| CARWASHA | CAR WASH BUILDING - AVERAGE |
| CARWASHG | CAR WASH BUILDING - GOOD |
| CARWASHL | CAR WASH BUILDING - LOW COST |
| CELLRND | CELLS, STEEL PILING, ROUND |
| CELLSQ | CELLS, STEEL PILING, SQ |
| CGRNHSE | COMMERCIAL GREENHOUSE |
| CHIMNEY | CHIMNEY |
| CHIMNEY2 | CHIMNEY WITH 2 FLUES |

| | |
|-----------|--|
| COMCNPYA | COMM CANOPY - AVERAGE |
| COMCNPYG | COMM CANOPY - GOOD |
| COMCNPYH | COMM CANOPY - HIGH COST |
| COMCNPYL | COMM CANOPY - LOW COST |
| CONCAPPRN | CONCRETE APRON |
| CONCCLSD | CONCRETE CRIBBING - CLOSED |
| CONCOPEN | CONCRETE CRIBBING - OPEN |
| CONCRWLB | CONCRETE RETAINING WALL - LEVEL BACKFILL |
| CONCRWSS | CONCRETE RETAINING WALL - SLOPING SURCHARGE |
| CONCTANK | CONCRETE WATER TANK |
| DECK | DECK |
| DIKE | EARTH DIKE |
| DRIVEIN | DRIVE IN THEATRE |
| DRRANGE | DRIVING RANGE |
| ELEVtank | ELEVATED STEEL TANK |
| ENCLSTAD | ENCLOSED SPORTS STADIUM |
| EXECGOLF | EXECUTIVE COURSE |
| FENCECL | FENCING - CHAIN LINK |
| FENCEW | FENCING - WOOD |
| FUELTANK | FUEL OIL TANK |
| GOLFCRSE | GOLF COURSE |
| GRAINEL | GRAIN ELEVATORS |
| GUARD | GUARDRAILS |
| HGRAIN | HORIZONTAL GRAIN STORAGE |
| HSTANK | HORIZ BULK STORAGE TANK |
| INCINER | INCINERATOR |
| LAKE | GOLF COURSE LAKE |
| METCHIM | METAL CHIMNEY |
| MHPARK | MOBIL HOME PARK |
| MINGOLF | MINIATURE GOLF |
| MOOR3 | MOORING CLUSTER, 3 PILES |
| MOOR5 | MOORING CLUSTER, 5 PILES |
| MOOSTAD | MODERN TYPE PARKS |
| MUNPOOL | MUNICIPAL SWIMMING POOL |
| OILTANK | OIL TANK |
| OLKSTAD | OLD TYPE PARKS |
| PAR3GOLF | PAR 3 COURSE |
| PAVING | PAVING |
| PIPE | WELDED STEEL STANDPIPE |
| POOL | SWIMMING POOL |
| PRESTANK | WELD. STEEL PRESS. TANK |
| PTCHPUTT | PITCH AND PUTT COURSE |
| PTENNISD | PADDLE TENNIS COURTS - DELUXE |
| PTENNISS | PADDLE TENNIS COURTS - DSTANDARD |
| RAILROAD | RAILROAD SIDING |
| RCONCRW | CONCRETE RETAINING WALL - REINFORCED |
| RESERVOIR | RESERVOIR - SURFACE |
| RESTRM | REST ROOM |
| RESTROOM | CAR WASH RESTROOM FIXTURES |
| SBWALL | RETAINING WALL - STEEL BIN TYPE |
| SHBOARD | SHUFFLEBOARD COURTS |
| SIL01 | TRENCH AND BUNKER SILO TYPE 1 (CONCRETE PANELS PRECAST WALL SUPPORTS |

| | |
|----------|---|
| | SEALED, CONCRETE FLOOR) |
| SILO2 | TRENCH AND BUNKER SILO TYPE 2 (POLES, BRACES, CONC. PANELS, CONC. FLOOR) |
| SILO3 | TRENCH AND BUNKER SILO TYPE 3 (CANT. POLES, PLYWOOD OR TONGUE AND GROOVE WALLS, CONCRETE FLOOR) |
| SKYWAYHC | ENCLOSED WALKWAY - HIGH COST |
| SKYWAYLC | ENCLOSED WALKWAY - LOW COST |
| SKYWAYMC | ENCLOSED WALKWAY - MEDIAN COST |
| SLIP | SMALL BOAT MARINA |
| SSCBAV | SELF-SVC CASHIER BOOTH AVERAGE |
| SSCBGD | SELF-SVC CASHIER BOOTH GOOD |
| SSCBL | SELF-SVC CASHIER BOOTH LOW |
| STACK | BRICK OR CONCRETE STACK |
| STANDS | STANDS OVER DRESSING ROOM |
| STLSTACK | STEEL STACK |
| TENNISD | TENNIS COURTS - DELUXE |
| TENNISS | TENNIS COURTS - STANDARD |
| TOWER | TOWER |
| TRACK | RUNNING TRACK |
| TURF | ARTIFICIAL TURF |
| VSTANK | VERT. BULK STORAGE TANK |
| WADEPOOL | WADING POOL |
| WALLS | MASONRY WALLS |
| WHPOOL | WHIRLPOOL |
| WOODTANK | WOOD WATER STORAGE |

(t) Code List 22 – Condition Codes

| CODE | VALUE |
|------|-------------|
| AV | AVERAGE |
| EX | EXCELLENT |
| F | FAIR |
| G | GOOD |
| NV | NO VALUE |
| P | POOR |
| SV | SOUND VALUE |
| VG | VERY GOOD |
| VP | VERY POOR |

(u) Code List 23 – Neighborhood Improvement Code

| CODE | VALUE |
|------|-----------|
| AV | AVERAGE |
| EX | EXCELLENT |
| F | FAIR |
| G | GOOD |
| P | POOR |
| VG | VERY GOOD |
| VP | VERY POOR |

(v) Code List 29 – Wall Type Codes

| CODE | VALUE |
|------|--|
| 1 | CONCRETE BLOCK, STUCCO, TILE, WOOD, ALUMINUM, METAL SIDING, OR EQUAL |
| 2 | BRICK, STONE, CONCRETE, OR EQUAL |
| 3 | ALUMINUM, METAL, OR STEEL SIDING OR STEEL FRAMING |
| 4 | GUARD WALL, PARKING GARAGE |

(w) Code List 30 – Frame Type Codes

| CODE | VALUE |
|------|---------------------|
| 1 | WOOD JOIST |
| 2 | FIRE RESISTANT |
| 3 | REINFORCED CONCRETE |
| 4 | FIREPROOF STEEL |

(x) Code List 31 – Pricing Key Codes

| CODE | VALUE |
|---------|---|
| GCM____ | GENERAL COMMERCIAL MERCANTILE (MODEL NUMBERS 1 - 47) |
| GCI____ | GENERAL COMMERCIAL INDUSTRIAL (MODEL NUMBERS 1 - 33) |
| GCR____ | GENERAL COMMERCIAL RESIDENTIAL (MODEL NUMBERS 1 - 15) |
| GCK____ | GENERAL COMMERCIAL KIT (NO MODEL NUMBERS) |

(y) Code List 32 – Commercial/Industrial Improvement Use Type Codes

| CODE | VALUE |
|----------|-----------------------|
| APART | APARTMENT |
| AUTOSERV | AUTO SERVICE |
| AUTOSHOW | AUTO SHOWROOM |
| BANK | BANK |
| BOWL | BOWLING ALLEY |
| CARWASH | CAR WASH AUTO |
| CLUB | COUNTRY CLUB |
| COMGAR | COMMERCIAL GARAGE |
| CONVMRKT | CONVENIENCE MARKET |
| DEPTSTOR | DEPARTMENT STORE |
| DINING | DINING / LOUNGE |
| DISCOUNT | DISCOUNT STORE |
| DRIVEIN | DRIVE-IN |
| FASTFOOD | FAST FOOD |
| FUNEHOME | FUNERAL HOME |
| GENOFF | GENERAL OFFICE |
| GENRET | GENERAL RETAIL |
| HANGAR | HANGAR |
| HEALTH | HEALTH CLUP |
| HMFG | HEAVY MANUFACTURING |
| HOSERV | HOTEL/MOTEL SERVICE |
| HOUNIT | HOTEL/MOTEL UNIT |
| HUTLSTOR | HEAVY UTILITY STORAGE |
| ICERINK | ICE RINK |
| INDOFF | INDUSTRIAL OFFICE |
| LFTMFG | LOFT MANUFACTURING |
| LFTWRHSE | LOFT WAREHOUSE |

| | |
|-----------------|-------------------------------------|
| LMFG | LIGHT MANUFACTURING |
| LUTLSTOR | LIGHT UTILITY STORAGE |
| LWRHSE | LIGHT WAREHOUSE |
| MALLSHOP | MALL SHOPS |
| MEDOFF | MEDICAL OFFICE |
| MHPARK | MOBILE HOME PARK |
| MILLMFG | MILL MANUFACTURING |
| MWRHSE | MINI WAREHOUSE |
| NBHSHP | NEIGHBORHOOD SHOPPING CENTER |
| NURSHOME | NURSING HOME |
| PARKGAR | PARKING GARAGE |
| PARKING | PARKING |
| PWRPLANT | POWER GENERATING PLANT |
| REGSHOP | REGIONAL SHOPPING CENTER |
| RESDEV | RESEARCH / DEVELOPMENT |
| SABSMT | STAND ALONE BASEMENT |
| SERVICE | SERVICE STATION |
| SMSHP | SMALL SHOP |
| SUPRMRKT | SUPER MARKET |
| THEATRE | THEATRE |
| TRCKBUNK | TRUCK TERMINAL BUNK ROOM |
| TRCKWARE | TRUCK TERMINAL WAREHOUSE |
| UTLSTOR | UTILITY / STORAGE |
| VACANT | VACANT OR ABANDONED |

(z) Code List 33 – Hotel/Motel Configuration Codes

| | |
|-------------|---------------------|
| CODE | VALUE |
| ST | STRIP |
| BB | BACK TO BACK |
| CH | CENTER HALL |

(aa) Code List 37 – Adjustment Codes (Deductions and Credits)

| | |
|-------------|--|
| CODE | VALUE |
| 1 | MORTGAGE |
| 2 | HOMESTEAD CREDIT (STATE, COIT, CEDIT) |
| 3 | STANDARD DEDUCTION |
| 4 | OVER 65 |
| 5 | BLIND |
| 6 | DISABLED |
| 7 | VET TOTAL DISABILITY |
| 8 | VET PARTIAL DISABILITY |
| 9 | VETERAN WORLD WAR 1 |
| 10 | SPOUSE VETERAN WORLD WAR 1 |
| 11 | REHABILITATED RESIDENTIAL PROPERTY |
| 12 | REHABILITATED PROPERTY |
| 13 | SOLAR ENERGY SYSTEMS/WIND POWER DEVICES |
| 14 | RESOURCE RECOVERY SYSTEMS |
| 15 | HYDROELECTRIC POWER OR GEOTHERMAL ENERGY HEATING OR COOLING DEVICE |
| 16 | REHABILITATION OR REDEVELOPMENT OF REAL PROPERTY IN ECONOMIC REVITALIZATION AREAS ABATEMENT |

| | |
|----|--|
| 17 | TIF EXEMPTION |
| 18 | PERSONAL PROPERTY SOLDIERS EXEMPTION |
| 19 | RESOURCE RECOVER/COAL OR OIL SHALE SYSTEM |
| 20 | ECONOMIC REVITALIZATION AREA-PERSONAL PROPERTY ABATEMENT |
| 21 | ENTERPRISE ZONE |
| 22 | TIF REPLACEMENT CREDIT |
| 23 | FERTILIZER DEDUCTION |
| 24 | PROPERTY TAX REPLACEMENT CREDIT (STATE) |
| 25 | GOVERNMENT-OWNED, NON-TAXABLE |
| 26 | EDUCATIONAL |
| 27 | LITERARY |
| 28 | SCIENTIFIC |
| 29 | RELIGIOUS |
| 30 | CHARITABLE |
| 31 | HOSPITAL |
| 32 | LOW INCOME RESIDENCE |
| 33 | INDUSTRIAL WASTE CONTROL FACILITY |
| 34 | POLLUTION CONTROL-PERSONAL PROPERTY |
| 35 | LAKE/RESERVOIR |
| 36 | LOW INCOME HOUSING |
| 37 | FINE ARTS-PERSONAL PROPERTY |
| 38 | FRATERNITY/SORORITY |
| 39 | SPECIFIED ORGANIZATION |
| 40 | INTERSTATE COMMERCE-PERSONAL PROPERTY |
| 41 | TRUCK CHASSIS |
| 42 | NON-RESIDENT AUTO DEALER |
| 43 | BUS CHASSIS |
| 44 | OTHER |
| 45 | CEMETERY |
| 50 | REAL INVESTMENT DEDUCTION |
| 51 | PP INVESTMENT DEDUCTION |
| 52 | UTILITY INVESTMENT DEDUCTION |
| 53 | REAL EZ INVESTMENT DEDUCTION |
| 54 | PERSONAL PROPERTY EZ INVESTMENT DEDUCTION |
| 55 | CIRCUIT BREAKER CREDIT (EXCEPT OVER 65 CREDIT) |
| 56 | OVER 65 CIRCUIT BREAKER CREDIT |
| 57 | CREDIT RESIDENTIAL CREDIT |
| 58 | LOIT HOMESTEAD CREDIT (HEA 1478-2007) |
| 59 | LOIT RESIDENTIAL CREDIT (HEA 1478-2007) |
| 60 | LOIT PTRC – ALL PROPERTY (HEA 1478-2007) |

(bb) Code List 38 – Taxpayer Type Codes

| CODE | VALUE |
|------|------------|
| B | Business |
| I | Individual |

(cc) Code List 45 – Grounds for Appeal Codes

| CODE | VALUE |
|------|-------|
| 1 | GRADE |
| 2 | AGE |

| | |
|---|-----------------------------------|
| 3 | CONDITION |
| 4 | PHYSICAL DESCRIPTION IMPROVEMENTS |
| 5 | OBSOLESCENCE |
| 6 | PHYSICAL DESCRIPTION LAND |
| 7 | INFLUENCE FACTOR |

(dd) Code List 53 – Exempt Transaction Codes

| CODE | VALUE |
|------|---|
| 0 | NONE - NOT AN EXEMPT TRANSACTION |
| 1 | SECURITY INTEREST DOCUMENT SUCH AS MORTGAGE OR TRUST DEED |
| 2 | LEASES THAT ARE FOR A TERM OF LESS THAN NINETY (90) YEARS |
| 3 | DOCUMENT FOR COMPULSORY TRANSACTIONS AS A RESULT OF FORECLOSURE OR EXPRESS THREAT OF FORECLOSURE, DIVORCE, COURT ORDER, CONDEMNATION OR PROBATE |
| 4 | TRANSFER TO A CHARITY |
| 5 | AGREEMENTS AND OTHER DOCUMENTS FOR MERGERS, CONSOLIDATIONS AND INCORPORATIONS INVOLVING SOLELY NONLISTED STOCK |
| 6 | QUITCLAIM DEEDS NOT SERVING AS A SOURCE OF TITLE |
| 7 | TRANSFER FOR NO CONSIDERATION OR GIFT |
| 8 | DOCUMENTS INVOLVING THE PARTITION OF LAND TENANTS IN COMMON, JOINT TENANTS OR TENANTS BY THE ENTIRETY |
| 9 | RE-RECORDING TO CORRECT PRIOR RECORDED DOCUMENT |
| 10 | RIGHT-OF-WAY GRANTS FOR NO CONSIDERATION |
| 11 | EASEMENTS WITH NO TRANSFER OF TITLE |

(ee) Code List 56 – Deed Type Codes

| CODE | VALUE |
|------|------------------------------|
| AD | ADMINISTRATOR'S DEED |
| AS | AFFIDAVIT OF SURVIVORSHIP |
| AU | AUDITOR'S DEED |
| CD | CORRECTIVE WARRANTY DEED |
| CM | COMMISSIONER'S DEED |
| CO | COURT ORDER |
| CT | CONTRACT SALE |
| CW | CORPORATE WARRANTY |
| DD | DEED OF DISTRIBUTION |
| DF | DEED IN LIEU OF FORECLOSURE |
| DM | DISSOLUTION OF MARRIAGE |
| EX | EXECUTOR'S DEED |
| GD | GUARDIAN'S DEED |
| IT | DEED IN TRUST |
| LW | LIMITED WARRANTY DEED |
| OD | ORDER OF DISTRIBUTION |
| PR | PERSONAL REPRESENTATIVE DEED |
| QC | QUIT CLAIM DEED |
| RD | RECEIVER'S DEED |
| SH | SHERIFF'S DEED |
| SW | SPECIAL WARRANTY |
| TD | TRUSTEE'S DEED |
| UM | U.S. MARSHALL'S DEED |
| WR | WARRANTY |

| | |
|-----------|-----------------|
| XD | TAX DEED |
|-----------|-----------------|

SECTION 7. (a) This SECTION supersedes [50 IAC 23-21-3](#).

(b) Code List 57 – Taxing Unit Type Codes

| CODE | VALUE |
|------|---------------------------|
| 0 | STATE |
| 1 | COUNTY |
| 2 | TOWNSHIP |
| 3 | CITY/TOWN |
| 4 | SCHOOL |
| 5 | LIBRARY |
| 6 | SPECIAL UNIT |
| 7 | CONSERVANCY |
| 8 | TAX INCREMENT REPLACEMENT |

SECTION 8. (a) This SECTION supersedes [50 IAC 23-22-3](#).

(b) Code List 58 – Property Class Type for Statistics Codes

| CODE | VALUE |
|---------|------------------------|
| IMPRES | IMPROVED RESIDENTIAL |
| UNIRES | UNIMPROVED RESIDENTIAL |
| IMPCOM | IMPROVED COMMERCIAL |
| UNICOM | UNIMPROVED COMMERCIAL |
| IMPIND | IMPROVED INDUSTRIAL |
| UNIIND | UNIMPROVED INDUSTRIAL |
| AGLAND | AGRICULTURAL LAND |
| AGHMSTS | AGRICULTURAL HOMESITES |

SECTION 9. (a) This SECTION supersedes [50 IAC 23-20-4\(h\)](#).

(b) HEADER RECORD (the first record in each file)

| Column | Start | End | Length | Type | Comments/Format |
|--------------------------|-------|-----|--------|------|--|
| Filename | 1 | 18 | 18 | A | Filename (e.g. "Filename: SALEDISC") |
| County Number | 19 | 35 | 17 | A | Constant value (e.g. "County Number: 23") |
| County Description | 36 | 75 | 40 | A | Constant value (e.g. "County Description: LAKE COUNTY ") |
| Location Cost Multiplier | 76 | 84 | 9 | A | Constant value (e.g. "LCM: 1.01") |
| File Format ID | 85 | 105 | 21 | A | Constant value of "File Format ID: 2004A This communicates the version of the structure used to create the data. |
| County Contact Name | 106 | 145 | 40 | A | Constant value (e.g. "County Contact Name: Robert Smith ") |
| County Contact Phone | 146 | 185 | 40 | A | Constant value (e.g. "County Contact Phone: 219-555-5555 ") |
| File create date | 186 | 215 | 30 | A | mm/dd/yyyy format (e.g. "File Create Date: 03/03/2003") |
| File create time | 216 | 237 | 22 | A | Constant value (e.g. "File Create Time: 1400") |
| Assessment Year | 238 | 258 | 21 | A | Constant value (e.g. "Assessment |

| | | | | | |
|-----------------------------------|-----|-----|-----|---|---|
| | | | | | Year: 2002) |
| Pay Year | 259 | 272 | 14 | A | Constant value (e.g. "Pay Year: 2003") |
| Software Vendor Name | 273 | 312 | 40 | A | Constant value (e.g. "Software Vendor Name: ABC Vendor") |
| Software Package Name and Version | 313 | 372 | 60 | A | Constant value (e.g. "Software Package Name: ABC Assessor System Version 1.5) |
| Software Vendor Phone Number | 373 | 420 | 48 | A | Constant value (e.g. "Software Vendor Phone Number: 317-555-5555 ") |
| Software Vendor Email | 421 | 468 | 48 | A | Constant value (e.g. "Software Vendor Email: Help@ABCVendor.com ") |
| Transmission Description | 469 | 568 | 100 | A | Constant value (e.g. "Transmission Description: Preliminary Data Submission - Test ") |

(c) SALES DISCLOSURE FILE (0, 1, or many records per parcel) - Filename = SALEDISC

| Column | Start | End | Length | Type | Comments/Format |
|--|-------|-----|--------|------|---|
| Parcel Number 1 | 1 | 25 | 25 | A | Real properties must match the State 18-digit parcel number in the Real Property Parcel Data File. Personal properties must be unique within the county and match the Personal Property Data File. The first two digits must correspond with the county number. |
| Parcel 1 Acreage | 26 | 32 | 7 | A | Format 4.3 |
| Parcel 1 Split (Y/N) | 33 | 33 | 1 | A | |
| Parcel Number 2 | 34 | 58 | 25 | A | Real properties must match the State 18-digit parcel number in the Real Property Parcel Data File. Personal properties must be unique within the county and match the Personal Property Data File. The first two digits must correspond with the county number. |
| Parcel 2 Acreage | 59 | 65 | 7 | A | Format 4.3 |
| Parcel 2 Split (Y/N) | 66 | 66 | 1 | A | |
| Parcel Number 3 | 67 | 91 | 25 | A | Real properties must match the State 18-digit parcel number in the Real Property Parcel Data File. Personal properties must be unique within the county and match the Personal Property Data File. The first two digits must correspond with the county number. |
| Parcel 3 Acreage | 92 | 98 | 7 | A | Format 4.3 |
| Parcel 3 Split (Y/N) | 99 | 99 | 1 | A | |
| Street Address of Property Transferred | 100 | 139 | 40 | A | |
| City of Property Transferred | 140 | 169 | 30 | A | |
| State of Property Transferred | 170 | 171 | 2 | A | |
| Zip Code of Property Transferred | 172 | 181 | 10 | A | Format xxxxx-xxxx |
| Tax Bill Street Address | 182 | 221 | 40 | A | |
| Tax Bill City | 222 | 251 | 30 | A | |
| Tax Bill State | 252 | 253 | 2 | A | |

| | | | | | |
|--|-------------|-------------|------------|----------|----------------------------|
| Tax Bill Zip Code | 254 | 263 | 10 | A | Format xxxxx-xxxx |
| Number of Parcels | 264 | 266 | 3 | N | |
| Adjacent Property Owner (Y/N) | 267 | 267 | 1 | A | |
| Vacant Land (Y/N) | 268 | 268 | 1 | A | |
| Exchange for Other Real Property ("Trade") (Y/N) | 269 | 269 | 1 | A | |
| Seller-provided Financing (Y/N) | 270 | 270 | 1 | A | |
| Seller Paid Points | 271 | 282 | 12 | N | |
| Change in use (Y/N) | 283 | 283 | 1 | A | |
| Existence of a Family or Business Relationship Between Buyer and Seller (Y/N) | 284 | 284 | 1 | A | |
| Land Contract (Y/N) | 285 | 285 | 1 | A | |
| Land Contract Date | 286 | 295 | 10 | A | Format mm/dd/yyyy |
| Personal Property Included in Transfer (Y/N) | 296 | 296 | 1 | A | |
| Amount of Personal Property Included in Transfer | 297 | 308 | 12 | N | |
| Buyer/Seller Significant Physical Changes to Property Between March 1 and Date of Sales (Y/N) | 309 | 309 | 1 | A | |
| Non-warranty deed (Y/N) | 310 | 310 | 1 | A | |
| Type of Deed (other than warranty) | 311 | 312 | 2 | A | |
| Partial Interest (Y/N) | 313 | 313 | 1 | A | |
| Security Interest (Y/N) | 314 | 314 | 1 | A | |
| Leases (Y/N) | 315 | 315 | 1 | A | |
| Foreclosure (Y/N) | 316 | 316 | 1 | A | |
| Mergers (Y/N) | 317 | 317 | 1 | A | |
| Quitclaim deeds (Y/N) | 318 | 318 | 1 | A | |
| Partition Documents (Y/N) | 319 | 319 | 1 | A | |
| Transfer to charity, NFP, government (Y/N) | 320 | 320 | 1 | A | |
| No/discount consideration (Y/N) | 321 | 321 | 1 | A | |
| Rerecording (Y/N) | 322 | 322 | 1 | A | |
| Easement/ROW (Y/N) | 323 | 323 | 1 | A | |
| Contract Date | 324 | 333 | 10 | A | Format mm/dd/yyyy |
| Total Sales Price | 334 | 348 | 15 | N | |
| Special Circumstances | 349 | 848 | 500 | A | |
| Name of Seller1 | 849 | 883 | 35 | A | |
| Street Address of Seller1 | 884 | 923 | 40 | A | |
| City of Seller1 | 924 | 953 | 30 | A | |
| State of Seller1 | 954 | 955 | 2 | A | |
| Zip Code of Seller1 | 956 | 965 | 10 | A | Format xxxxx-xxxx |
| Name of Seller2 | 966 | 1000 | 35 | A | |
| Street Address of Seller2 | 1001 | 1040 | 40 | A | |
| City of Seller2 | 1041 | 1070 | 30 | A | |
| State of Seller2 | 1071 | 1072 | 2 | A | |
| Zip Code of Seller2 | 1073 | 1082 | 10 | A | Format xxxxx-xxxx |
| Title Company Name | 1083 | 1112 | 30 | A | |
| Title Company Phone | 1113 | 1124 | 12 | A | Format xxx-xxx-xxxx |
| Name of Buyer 1 | 1125 | 1159 | 35 | A | |
| Street Address of Buyer 1 | 1160 | 1199 | 40 | A | |
| City of Buyer 1 | 1200 | 1229 | 30 | A | |
| State of Buyer 1 | 1230 | 1231 | 2 | A | |

| | | | | | |
|--|------|------|----|---|---------------------|
| Zip Code of Buyer 1 | 1232 | 1241 | 10 | A | Format xxxxx-xxxx |
| Buyer Primary Residence (Y/N) | 1242 | 1242 | 1 | A | |
| Name of Buyer 2 | 1243 | 1277 | 35 | A | |
| Street Address of Buyer 2 | 1278 | 1317 | 40 | A | |
| City of Buyer 2 | 1318 | 1347 | 30 | A | |
| State of Buyer 2 | 1348 | 1349 | 2 | A | |
| Zip Code of Buyer 2 | 1350 | 1359 | 10 | A | Format xxxxx-xxxx |
| Telephone Number of Seller or Representative | 1360 | 1371 | 12 | A | Format xxx-xxx-xxxx |
| Telephone Number of Buyer or Representative | 1372 | 1383 | 12 | A | Format xxx-xxx-xxxx |
| Assessor Significant Changes (Y/N) | 1384 | 1384 | 1 | A | |
| AV - Land | 1385 | 1399 | 15 | N | |
| AV - Improvements | 1400 | 1414 | 15 | N | |
| AV - Total | 1415 | 1429 | 15 | N | |
| Neighborhood Code | 1430 | 1441 | 12 | A | |
| Property Class Code | 1442 | 1444 | 3 | A | |
| Taxing District | 1445 | 1449 | 5 | A | |

(d) TRAILER RECORD (appears once per file)

| Column | Start | End | Length | Type | Comments/Format |
|--------------------|-------|-----|--------|------|---|
| Record ID | 1 | 10 | 10 | A | Constant value of "TRAILER " |
| Total Record Count | 11 | 30 | 20 | N | Total number of records in the file excluding header and trailer records. |

SECTION 10. (a) This SECTION supersedes [50 IAC 23-21-4](#).

(b) HEADER RECORD (the first record in each file)

| Column | Start | End | Length | Type | Comments/Format |
|-----------------------------|-------|-----|--------|------|---|
| FileName | 1 | 18 | 18 | A | Filename (e.g. "FILENAME: TABRATES") |
| County Number | 19 | 35 | 17 | A | 2 digit County Number (e.g. "County Number: 09") |
| County Description | 36 | 75 | 40 | A | County Name (e.g. "County Description: CASS COUNTY") |
| File Format ID | 76 | 96 | 21 | A | "File Format ID: 2006A" |
| County Contact Name | 97 | 136 | 40 | A | Name of person in county to contact regarding submittal (e.g. "County Contact Name Robert Smith") |
| County Contact Phone Number | 137 | 176 | 40 | A | Phone number of Contact person (e.g. "County Contact Phone: 555-555-5555") |
| File Create Date | 177 | 206 | 30 | A | mm/dd/yyyy format (e.g. "File Create Date: 03/03/2005") |
| File Create Time | 207 | 228 | 22 | A | e.g. "File Create Time: 1400" |
| Pay Year | 229 | 242 | 14 | A | e.g. "Pay Year: 2006" |
| Transmission Description | 243 | 342 | 100 | A | e.g. "Transmission Description: Preliminary Data Submission - Test" |

(c) TAB TAX RATES (appears once per unit's fund/district combination) - Filename = TABRATES

| Column | Start | End | Length | Type | Comments/Format |
|--------|-------|-----|--------|------|-----------------|
|--------|-------|-----|--------|------|-----------------|

| | | | | | |
|-------------------------|----|----|---|---|--|
| County Code | 1 | 3 | 2 | A | 2 digit County Code |
| Unit Type Code | 4 | 4 | 1 | A | 1 digit Unit Type Code See Code List 57 |
| Unit Code | 5 | 8 | 4 | A | 4 digit Unit Code |
| Fund Code | 9 | 12 | 4 | A | 4 digit Fund Code |
| State Tax District Code | 13 | 17 | 5 | A | Must be 5 digits (e.g.: 41026) The first 2 digits are the county number. Refer to the Certified Tax Rate Order |
| Tax Rate | 18 | 23 | 6 | N | Format 2.4 (e.g.: 010015; Implied 01.0015) |

(d) TRAILER RECORD (the last record in each file)

| Column | Start | End | Length | Type | Comments/Format |
|--------------------|-------|-----|--------|------|--|
| Record Id | 1 | 10 | 10 | A | Constant value of "TRAILER" |
| Total Record Count | 11 | 30 | 20 | N | Total Number of Records excluding Header & Trailer |

SECTION 11. (a) This SECTION supersedes [50 IAC 23-21-5](#).

(b) HEADER RECORD (the first record in each file)

| Column | Start | End | Length | Type | Comments/Format |
|--------------------------|-------|-----|--------|------|---|
| FileName | 1 | 18 | 18 | A | Filename (e.g. "FILENAME: CERTDRATES") |
| County Number | 19 | 35 | 17 | A | 2 digit County Number (e.g. "County Number: 09") |
| County Description | 36 | 75 | 40 | A | County Name (e.g. "County Description: CASS COUNTY") |
| File Format ID | 76 | 96 | 21 | A | "File Format ID: 2006A" |
| File Create Date | 97 | 126 | 30 | A | mm/dd/yyyy format (e.g. "File Create Date: 03/03/2005") |
| File Create Time | 127 | 148 | 22 | A | e.g. "File Create Time: 1400" |
| Pay Year | 149 | 162 | 14 | A | e.g. "Pay Year: 2006" |
| Transmission Description | 163 | 262 | 100 | A | e.g. "Transmission Description: Preliminary Data Submission - Test" |

(c) TAX RATES (appears once per unit's fund/district combination) - Filename = CERTDRATES

| Column | Start | End | Length | Type | Comments/Format |
|-------------------------|-------|-----|--------|------|---|
| County Code | 1 | 3 | 2 | A | 2 digit County Code |
| Unit Type Code | 4 | 4 | 1 | A | 1 digit Unit Type Code See Code List 57 |
| Unit Code | 5 | 8 | 4 | A | 4 digit Unit Code |
| Fund Code | 9 | 12 | 4 | A | 4 digit Fund Code |
| State Tax District Code | 13 | 17 | 5 | A | Must be 5 digits (e.g. 41026) The first 2 digits are the county number. Refer to the Certified Tax Rate Order |
| Tax Rate | 18 | 23 | 6 | N | Format 2.4 (e.g.: 010015; Implied 01.0015) |

(d) ALL TAX & CREDIT RATES (appears once per unit's fund/district combination) - Filename = ALLCERTDRATES)

| Column | Start | End | Length | Type | Comments/Format |
|------------------------------|-------|-----|--------|------|---|
| County Code | 1 | 3 | 2 | A | 2 digit County Code |
| State Tax District Code | 4 | 8 | 5 | A | Must be 5 digits (e.g. 41026) The first 2 digits are the county number. Refer to the Certified Tax Rate Order |
| Total Tax Rate | 9 | 14 | 6 | N | Format 2.4 (e.g.: 010015; Implied 01.0015) |
| SPTRC Real & Non-Business PP | 15 | 20 | 6 | N | |
| SPTRC Business PP | 21 | 26 | 6 | N | |
| State Homestead | 27 | 32 | 6 | N | |
| COIT Homestead | 33 | 38 | 6 | N | |

(e) TRAILER RECORD (the last record in each file)

| Column | Start | End | Length | Type | Comments/Format |
|--------------------|-------|-----|--------|------|--|
| Record Id | 1 | 10 | 10 | A | Constant value of "TRAILER" |
| Total Record Count | 11 | 30 | 20 | N | Total Number of Records excluding Header & Trailer |

SECTION 12. (a) This SECTION supersedes [50 IAC 23-21-6](#).

(b) HEADER RECORD (the first record in each file)

| Column | Start | End | Length | Type | Comments/Format |
|--------------------------|-------|-----|--------|------|---|
| FileName | 1 | 18 | 18 | A | Filename (e.g. "FILENAME: UTILITYAV") |
| County Number | 19 | 35 | 17 | A | 2 digit County Number (e.g. "County Number: 09") |
| County Description | 36 | 75 | 40 | A | County Name (e.g. "County Description: CASS COUNTY") |
| File Format ID | 76 | 96 | 21 | A | "File Format ID: 2006A" |
| File Create Date | 97 | 126 | 30 | A | mm/dd/yyyy format (e.g. File Create Date: 03/03/2005") |
| File Create Time | 127 | 148 | 22 | A | e.g. "File Create Time: 1400" |
| Pay Year | 149 | 162 | 14 | A | e.g. "Pay Year: 2006" |
| Transmission Description | 163 | 262 | 100 | A | e.g. "Transmission Description: Preliminary Data Submission - Test" |

(c) STATE UTILITY ASSESSMENTS (appears once per Taxpayer/district combination) - Filename = UTILITYAV

| Column | Start | End | Length | Type | Comments/Format |
|--------------------------------|-------|-----|--------|------|--|
| Tax Payer Name | 1 | 41 | 40 | A | Company/Organization Name |
| Contact Name | 42 | 81 | 40 | A | |
| Address | 82 | 156 | 75 | A | |
| City | 157 | 186 | 30 | A | |
| State | 187 | 188 | 2 | A | |
| Zip Code | 189 | 198 | 10 | A | Format XXXXX-XXXX |
| DLGF Taxing District | 199 | 203 | 5 | A | Must be 5 digits (e.g.: 41026) The first 2 digits are the county number. Refer to the Certified Tax Rate Order |
| Uncontested DLGF Distributable | 204 | 215 | 12 | N | |
| Contested DLGF Distributable | 216 | 227 | 12 | N | |

(d) TRAILER RECORD (the last record in each file)

| Column | Start | End | Length | Type | Comments/Format |
|--------------------|-------|-----|--------|------|--|
| Record Id | 1 | 10 | 10 | A | Constant value of "TRAILER" |
| Total Record Count | 11 | 30 | 20 | N | Total Number of Records excluding Header & Trailer |

SECTION 13. (a) This SECTION supersedes [50 IAC 23-21-7](#).

(b) HEADER RECORD (the first record in each file)

| Column | Start | End | Length | Type | Comments/Format |
|--------------------------|-------|-----|--------|------|---|
| FileName | 1 | 18 | 18 | A | Filename (e.g. "FILENAME: RAILAV") |
| County Number | 19 | 35 | 17 | A | 2 digit County Number (e.g. "County Number: 09") |
| County Description | 36 | 75 | 40 | A | County Name (e.g. "County Description: CASS COUNTY") |
| File Format ID | 76 | 96 | 21 | A | "File Format ID: 2006A" |
| File Create Date | 97 | 126 | 30 | A | mm/dd/yyyy format (e.g. File Create Date: 03/03/2005") |
| File Create Time | 127 | 148 | 22 | A | e.g. "File Create Time: 1400" |
| Pay Year | 149 | 162 | 14 | A | e.g. "Pay Year: 2006" |
| Transmission Description | 163 | 262 | 100 | A | e.g. "Transmission Description: Preliminary Data Submission - Test" |

(c) STATE RAILROAD ASSESSMENTS (appears once per Taxpayer/district combination) - Filename = RAILAV

| Column | Start | End | Length | Type | Comments/Format |
|------------------------------|-------|-----|--------|------|--|
| Tax Payer Name | 1 | 41 | 40 | A | Company/Organization Name |
| Contact Name | 42 | 81 | 40 | A | |
| Address | 82 | 156 | 75 | A | |
| City | 157 | 186 | 30 | A | |
| State | 187 | 188 | 2 | A | |
| Zip Code | 189 | 199 | 11 | A | Format XXXXX-XXXX |
| Line Description | 200 | 249 | 50 | A | |
| DLGF Taxing District | 250 | 254 | 5 | A | Must be 5 digits (e.g.: 41026) The first 2 digits are the county number. Refer to the Certified Tax Rate Order |
| Track Value | 255 | 266 | 12 | N | |
| Personal Property AV | 267 | 278 | 12 | N | |
| Improvements | 279 | 290 | 12 | N | |
| Contested DLGF Distributable | 291 | 302 | 12 | N | |

(d) TRAILER RECORD (the last record in each file)

| Column | Start | End | Length | Type | Comments/Format |
|--------------------|-------|-----|--------|------|--|
| Record Id | 1 | 10 | 10 | A | Constant value of "TRAILER" |
| Total Record Count | 11 | 30 | 20 | N | Total Number of Records excluding Header & Trailer |

SECTION 14. (a) This SECTION supersedes [50 IAC 23-22-4](#).

(b) HEADER RECORD (the first record in each file)

| Column | Start | End | Length | Type | Comments/Format |
|---------------------------------------|-------|-----|--------|------|--|
| Filename | 1 | 21 | 21 | A | Filename (e.g. "Filename: VALIDSales") |
| County number | 22 | 38 | 17 | A | Constant Value (e.g. "County Number: 23") |
| County Description | 39 | 78 | 40 | A | Constant Value (e.g. County Description: LAKE COUNTY") |
| File Format ID | 79 | 99 | 21 | A | Constant value of "File Format ID: 2006A" |
| County Contact Name | 100 | 139 | 40 | A | Constant value (e.g. "County Contact Name: Robert Smith") |
| County Contact Phone | 140 | 179 | 40 | A | Constant value (e.g. "County Contact Phone: 219-555-5555") |
| File Create Date | 180 | 209 | 30 | A | mm/dd/yyyy format (e.g. "File Create Date: 03/03/2003") |
| File Create Time | 210 | 231 | 22 | A | Constant value (e.g. "File Create Time: 1400") |
| Assessment Year | 232 | 252 | 21 | A | Constant value (e.g. "Assessment Year: 2002") |
| Pay Year | 253 | 266 | 14 | A | Constant value (e.g. "Pay Year: 2003") |
| Name of Vendor Performing Ratio Study | 267 | 306 | 40 | A | Constant value (e.g. "Vendor Name: ABC Vendor") |
| Software Vendor Phone Number | 307 | 331 | 25 | A | Constant value (e.g. "Vendor Phone: 317-555-555") |
| Software Vendor Email | 332 | 356 | 25 | A | Constant value (e.g. "Vendor Email: Help@ABCVendor.com") |
| Transmission Description | 357 | 456 | 100 | A | Constant value (e.g. "Transmission Description: Preliminary Data Submission – Test") |

(c) VALID SALES FILE (0, 1, or many records) - Filename = VALIDSales

| Column | Start | End | Length | Type | Comments/Format |
|-----------------------------|-------|-----|--------|------|---|
| Parcel Number | 1 | 25 | 25 | A | Real properties must match the State 18-digit parcel number in the Real Property Parcel Data File. Personal properties must be unique within the county and match the Personal Property Data File. The first two digits must correspond with the county number. |
| GIS Parcel Number | 26 | 50 | 25 | A | This is the State Standard Parcel Number |
| AV - Land | 51 | 62 | 12 | N | |
| AV - Improvements | 63 | 74 | 12 | N | |
| AV - Total | 75 | 86 | 12 | N | |
| Date of Sale | 87 | 96 | 10 | A | Format mm/dd/yyyy |
| Net Sales Price | 97 | 111 | 15 | N | |
| Township Number | 112 | 115 | 4 | A | |
| DLGF Taxing District Number | 116 | 118 | 3 | A | |
| Neighborhood Code | 119 | 130 | 12 | A | |
| Property Class Code | 131 | 133 | 3 | A | Refer to Code List 1 |
| Assessment to Sales Ratio | 134 | 138 | 5 | A | |

(d) RATIO STUDY STATISTICS FILE (one record per class, per township) - Filename = STATISTICS

| Column | Start | End | Length | Type | Comments/Format |
|--|-------|-----|--------|------|--|
| Township Number | 1 | 4 | 4 | A | |
| Property Class for Stats | 5 | 7 | 3 | A | Refer to Code List 58 |
| Mean Assessment Ratio | 8 | 12 | 5 | N | Expressed as a decimal carried to 4 decimal places (e.g. "0.9852" or "1.0243") |
| Weighted Mean Assessment Ratio | 13 | 17 | 5 | N | Expressed as a decimal carried to 4 decimal places (e.g. "0.9852" or "1.0243") |
| Median Assessment Ratio | 18 | 22 | 5 | N | Expressed as a decimal carried to 4 decimal places (e.g. "0.9852" or "1.0243") |
| Coefficient of Dispersion about the Median | 23 | 27 | 5 | N | Expressed as a decimal carried to 4 decimal places (e.g. "0.1533") |
| Price-Related Differential | 28 | 32 | 5 | N | Expressed as a decimal carried to 4 decimal places (e.g. "1.0324") |

(e) TRAILER RECORD (the last record in each file)

| Column | Start | End | Length | Type | Comments/Format |
|--------------------|-------|-----|--------|------|---|
| Record Id | 1 | 10 | 10 | A | Constant value of "TRAILER" |
| Total Record Count | 11 | 30 | 20 | N | Total Number of Records excluding header and trailer records. |

SECTION 15. This document takes effect upon filing with the publisher. This document applies to data sets for 2007 pay 2008 and forward. The sections of [50 IAC 23](#) not affected by this document apply to data sets for 2009 pay 2010.

SECTION 16. This document expires on the earlier of the following:

- (1) The date that the department of local government finance adopts another emergency rule under P.L.146-2008 (HEA 1001-2008), SECTION 866, or a rule under [IC 4-22-2](#) that amends, repeals, or otherwise supersedes this document.
- (2) July 1, 2009.

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